

CHAPTER FOUR

ORIGIN PROCEDURES AND TRADE FACILITATION

Section A - Origin Procedures

Article 401: Certificate of Origin

1. The Parties shall establish, no later than the date of entry into force of this Agreement, a Certificate of Origin for the purpose of certifying that a good being exported from the territory of a Party into the territory of the other Party qualifies as an originating good. The Certificate of Origin may thereafter be modified as the Parties may decide.
2. Each Party shall permit the Certificate of Origin to be provided to its respective competent authority in English, French or Spanish. Each Party may nonetheless require the importer to submit a translation of the Certificate of Origin into a language required by its domestic law.
3. Each Party shall:
 - (a) require an exporter in its territory to complete and sign a Certificate of Origin for any 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

第四章

原产地程序与贸易便利化

A节 - 原产地程序

第401条：原产地证书

1. 缔约方应在本协定生效之日起，建立一份原产地证书，用于证明从一缔约方领土出口至另一缔约方领土的货物具备原产货物资格。此后，原产地证书可根据缔约方的决定进行修改。
2. 每一缔约方应允许以英语、法语或西班牙语向其各自的主管机关提交原产地证书。尽管如此，每一缔约方可要求进口商提交一份根据其国内法要求的语言翻译的原产地证书。
3. 各方应：
 - (a) 要求其领土内的出口商为任何货物的出口填写并签署原产地证书，进口商可在将该货物进口到另一缔约方领土时申请优惠关税待遇；以及

(b) provide that where 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) its knowledge of whether the good qualifies as an originating good, based on information in the exporter’s possession,
- (ii) its 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.

4. Each Party shall permit a Certificate of Origin to apply 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.

5. Each Party shall ensure that the Certificate of Origin is accepted by its competent authority for four years after the date on which the Certificate of Origin was signed.

(b) 规定当其领土内的出口商并非货物的生产商时，该出口商可根据以下依据填写并签署原产地证书：

- (i) 其基于出口商掌握的信息对货物是否符合原产货物资格的认知，(ii) 其对生产商书面声明的合理信赖——即该货物符合原产货物资格，或(iii) 由生产商自愿提供给出口商的、已填写并签署的货物原产地证书。

4. 各方应允许原产地证书适用于：(a) 将一种或多种货物一次性进口至该缔约方领土；或(b) 在不超过12个月的指定期限内，将相同货物多次进口至该缔约方领土。

5. 各方应确保其主管机关在原产地证书签署之日起四年内接受该原产地证书。

Article 402: Obligations Regarding Importations

1. Except as otherwise 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)# make a written declaration, based on a valid Certificate of Origin, that the good qualifies as an originating good;
- (b)# have the Certificate of Origin in its possession at the time the declaration is made;
- (c)# provide, on the request of that Party’s competent authority, the Certificate of Origin and, if required by that competent authority, such other documentation relating to the importation of the good in accordance with the domestic law of the importing Party; and
- (d)# promptly make a corrected declaration and pay any duties owing where the importer has reason to believe that the Certificate of Origin on which a declaration was based contains information that is not correct.

2. For the purpose of subparagraph 1(c), where the competent authority of the importing Party determines that the Certificate of Origin has not been completed in accordance with Article 401, the importing Party shall ensure that the importer is granted a period of not less than five working days to provide the competent authority with a corrected Certificate of Origin.

第402条: 关于进口的义务

1. 除本章另有规定外，各方应要求其领土内进口商对从另一缔约方领土进口至其领土的货物申请优惠关税待遇时：

- (a) 根据有效的原产地证书作出书面声明，表明该货物具备原产货物资格；(b) 在作出声明时持有该原产地证书；(c) 应进口方主管机关请求提供原产地证书，且若该主管机关要求，还应按照进口方国内法提供与该货物进口相关的其他文件；以及(d) 当进口商有理由相信作为声明依据的原产地证书所含信息不正确时，立即进行更正申报并补缴应缴税款。

不正确。

2. 就第1款(c)项而言，如进口方主管机关认定原产地证书未按第401条规定填写，进口方应确保给予进口商不少于五个工作日的期限，以便向主管机关提交更正后的原产地证书。

3. Where an importer claims preferential tariff treatment for a good imported from the territory of the other Party:

- (a)# the importing Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Chapter; and
- (b)# the importing Party shall not subject the importer to penalties for making an incorrect declaration, if the importer voluntarily makes a correction of the declaration pursuant to subparagraph 1(d).

4. Each Party, through its competent authority, may require an importer to demonstrate that a good for which the importer claims preferential tariff treatment was shipped in accordance with Article 314 (Rules of Origin - Transit and Transshipment) by providing:

- (a)# bills of lading or waybills indicating the shipping route and all points of shipment and transshipment prior to the importation of the good; and
- (b)# where the good is shipped through or transhipped outside the territories of the Parties, a copy of the customs control documents indicating to that competent authority that the good remained under customs control while outside the territories of the Parties.

3. 当进口商对从另一缔约方领土进口的货物申请优惠关税待遇时:

- (a) 进口方可拒绝给予该货物优惠关税待遇, 若进口商未能遵守本章节下的任何要求; 且
- (b) 进口方不得因进口商作出错误申报而对其施加处罚, 前提是该进口商根据第1款(d)项自愿更正申报内容。

4. 各方可通过其主管机关要求进口商提供以下证明, 以表明其申请优惠关税待遇的货物运输符合条款314 (原产地规则-过境与转运) 的规定:

- (a) 标明运输路线及货物进口前所有装运地点和转运地点的提单或运单; 且
- (b) 如货物运输途经或转运至缔约方领土之外, 需向该主管机关提交海关监管文件副本, 证明货物在缔约方领土之外期间始终处于海关监管之下。

5. Where a good would have qualified as an originating good when it was imported into the territory of a Party, but no claim for preferential tariff treatment was made at the time of importation, the importing Party shall permit the importer, within a period of at least one year or for such longer period specified by the importing Party’s law after the date of importation, to make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the importing Party of:

- (a)# a written declaration stating that the good was originating at the time of importation;
- (b)# the Certificate of Origin; and
- (c)# such other documentation relating to the importation of the good as the importing Party may require.

Article 403: Exceptions

A Party shall not require a Certificate of Origin for:

- (a)# an importation of a good whose customs value does not exceed US\$1,000 or its equivalent amount in the Party's currency, or such higher amount as it may establish, except that it may require that the invoice accompanying the importation include a statement from the exporter certifying that the good qualifies as an originating good; or
- (b)# an importation of a good for which the importing Party has waived the requirement for a Certificate of Origin;

5. 若货物在进口至一缔约方领土时本应具备原产货物资格，但进口时未申请优惠关税待遇，则进口方应允许进口商在进口日期后至少一年内（或进口方法律规定的更长期限内）提出优惠关税待遇申请，并提交以下材料向进口方申请退还因未享受优惠关税待遇而多缴的超额关税：

- (a) 一份书面声明，说明货物在进口时为原产货物；(b) 原产地证书；以及(c) 进口方可能要求的与货物进口相关的其他文件。

第403条：例外情况

缔约方不得要求以下情况提供原产地证书：

- (a) 进口货物的完税价格不超过1000美元或等值的缔约方货币金额，或缔约方设定的更高金额，但可要求随附进口的发票中包含出口商的声明，证明该货物符合原产货物资格；或
- (b) 进口方已放弃原产地证书要求的货物进口；

provided that the importation does not form 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 401 and 402.

Article 404: Obligations Regarding Exportations

1. Each Party shall provide that:
- (a)# on request of its competent authority, an exporter in its territory, or a producer in its territory that has provided a Certificate of Origin to that exporter in accordance with subparagraph 3(b)(iii) of Article 401, shall provide a copy of the Certificate of Origin to that competent authority;

(b)# where an exporter or a producer in its territory has provided a Certificate of Origin and has reason to believe that the Certificate of Origin contains or is based on incorrect information, the exporter or producer shall promptly notify in writing any change that could affect the accuracy or validity of the Certificate of Origin to every person to whom the exporter or producer has provided the Certificate of Origin; and

(c)# 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 is originating, shall be subject to penalties equivalent to those that would apply to an importer in the territory of the exporting Party that makes a false statement or representation in connection with an importation, with appropriate modifications.

前提是该进口不构成一系列进口的一部分，且这些进口可合理视为旨在规避第401条和第402条认证要求而实施或安排的。

第404条：关于出口的义务

1. 各方应规定：
- (a) 应其主管机关的请求，在其领土内的出口商，或根据第401条第3款(b)项(iii)目向该出口商提供原产地证书的领土内生产商，应向该主管机关提供原产地证书的副本；

(b) 如在其领土内的出口商或生产商已提供原产地证书，并有理由认为该证书包含或基于不正确的信息，则该出口商或生产商应立即以书面形式通知任何可能影响原产地证书准确性或有效性的变更，通知对象为出口商或生产商已向其提供原产地证书的每一个人；

(c) 出口商或生产商在其领土内对拟出口至另一缔约方领土的货物作出原产虚假认证的，应受到与出口缔约方领土内进口商在进口过程中作出虚假陈述或表示所适用的处罚相当的处罚，并作适当修改。

2. Each Party may apply such measures as the circumstances may warrant where an exporter or a producer in its territory fails to comply with any requirement of this Chapter.

3. Neither Party may impose penalties on an exporter or a producer in its territory that voluntarily provides written notification pursuant to subparagraph 1(b) with respect to the making of an incorrect certification.

Article 405: Records

1. Each Party shall provide that an exporter or a producer in its territory that provides a Certificate of Origin in accordance with Article 401 shall maintain, for a minimum of five years after the date the certification was issued or for such longer period as specified in the Party’s laws and regulations, all records necessary to demonstrate that the good for which the producer or exporter provided the Certificate of Origin was an originating good, including records concerning:

- (a)# the purchase of, cost of, value of, shipping of and payment for, the exported good;
- (b)# the purchase of, cost of, value of, and payment for all materials, including indirect materials, used in the production of the exported good; and
- (c)# the production of the good in the form in which it was exported.

2. Each Party shall require an importer claiming preferential tariff treatment for a good imported into its territory to maintain documentation relating to the importation of the good, including a copy of the Certificate of Origin, for five years after the date of importation of the good or for such longer period as specified in the Party’s laws and regulations.

2. 如出口商或生产商在其领土内未能遵守本章节的任何要求，各方可根据情况采取相应措施。

3. 任何缔约方均不得对在其领土内自愿根据第1款(b)项就作出不正确认证提供书面通知的出口商或生产商施加处罚。

第405条：记录

1. 各方应规定，在其领土内根据第401条提供原产地证书的出口商或生产商，应在证书签发之日起至少五年内或该缔约方法律法规规定的更长期限内，保存所有必要记录以证明生产商或出口商提供原产地证书的货物为原产货物，包括关于以下方面的记录：

- (a) 出口货物的采购、成本、价值、运输及付款；
出口货物；
- (b) 所有材料的采购、成本、价值及付款，
包括用于生产出口货物的间接材料；以及
- (c) 以出口形式生产该货物。

2. 各方应要求在其领土内进口货物并申请优惠关税待遇的进口商保存与货物进口相关的文件，包括原产地证书副本，保存期限为货物进口日期后五年，或该缔约方法律法规规定的更长期限。

3. Where a Party requires importers, exporters and producers in its territory to maintain documentation or records in relation to the origin of a good, in accordance with that Party’s laws and regulations, it shall permit them to do so in any medium, provided that the documentation or records can be retrieved and printed.

4. A Party may deny preferential tariff treatment to a good that is the subject of an origin verification where the exporter, producer or importer of the good that is required to maintain records or documentation under this Article:

- (a)# fails to maintain records or documentation relevant to determining the origin of the good in accordance with the requirements of the Chapter; or
- (b)# denies access to such records or documentation.

Article 406: Origin Verifications

1. For 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 competent authority, conduct a verification by means of:

- (a)# verification letters that request information from the exporter or producer of the good in the territory of the other Party;
- (b)# written questionnaires to the exporter or producer of the good in the territory of the other Party;

3. 如一缔约方根据其法律法规要求其领土内的进口商、出口商和生产商保存与货物原产地相关的文件或记录，则应允许其以任何介质形式保存，前提是该文件或记录可被检索和打印。

4. 缔约方可拒绝给予作为原产地核查对象的货物优惠关税待遇，若该货物的出口商、生产商或进口商根据本条款要求保存记录或文件：

- (a) 未能按照本章节要求保存与确定货物原产地相关的记录或文件；或
- (b) 拒绝提供此类记录或文件。

第406条：原产地核查

1. 为确定从另一缔约方领土进口至其领土的货物是否符合原产货物资格，缔约方可通过其主管机关采用以下方式进行核查：

- (a) 向另一缔约方领土内货物出口商或生产商索取信息的核查函；
- (b) 向另一缔约方领土内货物出口商或生产商发出的书面问卷；

(c)# visits to the premises of an exporter or producer in the territory of the other Party to review the records referred to in paragraph 1 of Article 405 and observe the facilities used in the production of the good; or

(d)# such other procedures as the Parties may agree.

2. For purposes of verifying the origin of a good, the importing Party may request the importer of the good to voluntarily obtain and supply written information voluntarily provided by the exporter or producer of the good in the territory of the other Party, provided that the importing Party shall not consider the failure or refusal of the importer to obtain and supply such information as a failure of the exporter or producer to supply the information or as a ground for denying preferential tariff treatment.

3. Each Party shall allow an exporter or producer who receives a verification letter or a questionnaire pursuant to subparagraphs 1(a) and (b) not less than 30 days from the date of receipt of such letter or questionnaire to provide the information and documentation required or the completed questionnaire. On written request by the exporter or producer made during that period, the importing Party may grant the exporter or producer a single extension of the deadline for a period not exceeding 30 days.

4. Where an exporter or producer fails to provide the information and documentation required by a verification letter or fails to return a duly completed questionnaire within the period or extension set out in paragraph 3, an importing Party may deny preferential tariff treatment to the good in question in accordance with the procedures set out in paragraphs 15 and 16.

(c) 访问另一缔约方领土内出口商或生产商的场所，以审查第405条第1款所述记录并观察用于货物生产的设施；或

(d) 缔约方可商定的其他程序。

2. 为核查货物原产地之目的，进口方可请求该货物的进口商自愿获取并提供由另一缔约方领土内出口商或生产商自愿提供的书面信息，但进口方不得将进口商未能或拒绝获取并提供此类信息视为出口商或生产商未提供信息，亦不得以此为由拒绝给予优惠关税待遇。

3. 各方应允许收到第1款(a)和(b)项所述核查信函或问卷的出口商或生产商，自收到该信函或问卷之日起不少于30天内提交所需信息及文件或填写完毕的问卷。若出口商或生产商在该期限内提出书面请求，进口方可准予其一次性延长截止日期，延长期限不超过30天。

4. 如出口商或生产商未能在第3款规定的期限或延期内提供核查信函要求的信息和文件，或未按时返回填写完整的问卷，进口方可依据第15和16款规定的程序拒绝给予相关货物优惠关税待遇。

5. Prior to conducting a verification visit pursuant to subparagraph 1(c), a Party shall, through its competent authority:
- (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 competent authority of the Party in whose territory the visit is to occur, and
 - (iii) if requested by the Party in whose territory the visit is to occur, to the embassy of that 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.

6. The notification referred to in paragraph 5 shall include:
- (a)# the name of the entity 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;
 - (d)# the 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.

5. 缔约方在根据第1(c)项进行核查访问前，应通过其主管机关：
- (a) 递交一份关于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) 给访问将发生的缔约方领土内的主管机关，
访问即将进行，且
 - (iii) 如果访问将发生的缔约方提出请求，
给该缔约方在访问发起缔约方领土内的大使馆
提议进行访问，且
 - (b) 获得拟访问场所的出口商或生产商的书面同意。

6. 第5款所述通知应包括：
- (a) 发出通知的实体名称；(b) 拟访问场所的出口商或生产商名称；
 - (c) 拟议核查访问的日期和地点；(d) 拟议核查访问的范围，包括对核查对象的货物的具体说明；(e) 执行核查访问的官员姓名和职务；以及(f) 核查访问的法律依据。

7. Where, within 30 days of receipt of a notification pursuant to paragraph 5, an exporter or producer has not given its written consent to a proposed verification visit, the notifying Party may deny preferential tariff treatment to the good that would have been the subject of the visit.

8. The Party whose competent authority receives notification pursuant to subparagraph 5(a)(ii), 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 decide.

9. Each Party shall allow, when the exporter or producer receives notification pursuant to subparagraph 5(a)(i), the exporter or producer to, on a single occasion, within 15 days of receipt of the notification, request the postponement of the proposed verification visit for a period not exceeding 60 days from the date of such receipt or for such longer period as agreed to by the notifying Party.

10. A Party shall not deny preferential tariff treatment to a good based solely on the postponement of a verification visit pursuant to paragraphs 8 or 9.

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

(a)# the observers shall only participate as such; and

(b)# the failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

12. Where a Party conducts a verification of origin involving a value test, “de minimis” calculation or any other provision in Chapter Three (Rules of Origin) to which Generally Accepted Accounting Principles may be relevant, it shall apply such principles as are applicable in the territory of the other Party.

7. 如出口商或生产商在收到第5款项下通知后30天内未对拟议核查访问给予书面同意，通知方可拒绝给予本应成为核查访问对象的货物优惠关税待遇。

8. 收到根据第5款(a)项(ii)目通知的缔约方主管机关，可在收到通知后15天内，将拟议核查访问推迟自收到通知之日起不超过60天，或推迟缔约方决定的更长期限。

9. 各方应允许出口商或生产商在收到根据第5款(a)项(i)目通知后15天内，一次性请求将拟议核查访问推迟自收到通知之日起不超过60天，或推迟通知方同意的更长期限。

10. 缔约方不得仅因根据第8款或第9款推迟核查访问而拒绝给予货物优惠关税待遇。

11. 缔约方应允许其货物接受另一缔约方核查访问的出口商或生产商指定两名观察员在场，但须满足以下条件：

(a) 观察员应仅以观察员身份参与；且

(b) 出口商或生产商未指定观察员不得导致推迟实地考察。

12. 如一缔约方进行涉及价值测试、“微量”计算或第三章（原产地规则）中任何其他可能涉及普遍接受的会计原则的条款的原产地核查时，应适用另一缔约方领土内适用的此类原则。

13. Where the producer of a good calculates the net cost of the good as set out in Article 303 (Rules of Origin - Value Test), the importing Party shall not verify, during the time period over which the net cost is being calculated, whether the good satisfies the value test.

14. The Party conducting a verification shall provide the exporter or producer whose good 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.

15. Where a Party determines as a result of an origin verification that the good that is the subject of the verification does not qualify as an originating good, the Party shall include in its written determination under paragraph 14 a written notice of intent to deny preferential tariff treatment of the good.

16. A written notice of intent under paragraph 15 shall provide for a period of not less than 30 days during which the exporter or producer of the good may provide, with regard to that determination, written comments or additional information that will be taken into account by the Party prior to completing the verification.

17. Where 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 such person until that person establishes compliance with Chapter Three (Rules of Origin), in accordance with the Party's domestic law.

18. Where, in conducting a verification of origin of a good imported into its territory under this Article, a Party conducts a verification of the origin of a material that is used in the production of the good, the Party shall conduct the verification of the origin of the material in accordance with the procedures set out in paragraphs 1, 2, 3, 5, 6, 8, 9, 10, 11, 13 and 20.

13. 如货物的生产商按照第303条（原产地规则——价值测试）的规定计算货物的净成本，进口方不得在计算净成本的期间内核查该货物是否符合价值测试。

14. 实施核查的缔约方应向作为核查对象的货物的出口商或生产商提供书面决定，说明该货物是否符合原产货物资格，包括事实认定和决定的法律依据。

15. 如缔约方根据原产地核查结果认定核查对象的货物不符合原产货物资格，则该缔约方应在第14款所述的书面决定中附上拒绝给予该货物优惠关税待遇的意向通知书。

16. 第15款所述的意向通知书应规定不少于30天的期限，在此期间出口商或生产商可就该决定提交书面意见或补充信息，供缔约方在完成核查前予以考虑。

17. 如缔约方的核查表明某出口商或生产商存在虚假或不实陈述进口至其领土的货物符合原产货物资格的行为模式，则该缔约方可依据其国内法，暂停给予该人出口或生产的相同货物优惠关税待遇，直至该人证明其符合第三章（原产地规则）的规定。

18. 如一缔约方根据本条款对进口至其领土的货物进行原产地核查时，需核查用于生产该货物的材料的原产地，则该缔约方应按照第1、2、3、5、6、8、9、10、11、13及20款规定的程序对该材料的原产地进行核查。

19. Where a Party conducts a verification pursuant to paragraph 18, the Party may consider the material to be non-originating in determining whether the good is an originating good where the producer or supplier of that material does not allow the Party access to information required to make a determination of whether the material is an originating material by the following or other means:

- (a)# denial of access to its records;
- (b)# failure to respond to a verification questionnaire or letter; or
- (c)# refusal to consent, within 30 days of receipt of notification under paragraph 7, to a verification visit.

20. For purposes of this Article, the importing Party shall ensure that all communication to the exporter or producer and to the Party of export be sent by any means that can produce a confirmation of receipt. The periods referred to in this Article will begin from the date of such receipt.

Article 407: Uniform Regulations

- 1. The Parties may establish and implement, through their respective laws, regulations or administrative policies, 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 such period as the Parties may agree.

19. 如一缔约方依据第18款进行核查，且在判定货物是否为原产货物时，若该材料的生产商或供应商不允许该缔约方通过下列或其他方式获取判定该材料是否为原产材料所需的信息，则该缔约方可认定该材料为非原产：

- (a) 拒绝提供其记录；(b) 未对核查问卷或信函作出回应；或(c) 在收到第7款通知后30天内，拒绝同意进行核查访问。

20. 就本条款而言，进口方应确保所有与出口商或生产商及出口缔约方的通信均通过可生成接收确认的方式发送。本条款所述期限自该接收确认日期起算。

第407条：统一法规

- 1. 缔约方可通过各自法律、法规或行政政策，制定并实施关于本章节解释、适用及管理的统一法规。
- 2. 各方应在缔约方商定的期限内实施对《统一法规》的任何修改或补充。

Section B - Trade Facilitation

Article 408: Objectives and Principles

1. With the objectives of facilitating trade under this Agreement and cooperating in pursuing trade facilitation initiatives on a multilateral basis, the Parties agree to administer their import and export processes for goods traded under this Agreement on the basis that:
- (a)# procedures be efficient to reduce costs for importers and exporters and simplified where appropriate to achieve such efficiencies;
 - (b)# procedures be based on any international trade instruments or standards to which the Parties have agreed;
 - (c)# entry procedures be transparent 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 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;

B部分 - 贸易便利化

第408条：目标与原则

1. 为促进本协定项下的贸易便利化并在多边基础上合作推进贸易便利化举措，缔约方同意基于以下原则管理本协定项下贸易货物的进出口流程：
- (a) 程序应高效以降低进出口商的成本并在适当情况下简化以实现此类效率；
 - (b) 程序应基于缔约方已同意的任何国际贸易文书或标准；
 - (c) 入境程序应透明以确保进出口商的可预测性；
 - (d) 促进贸易的措施也支持保护机制通过有效执行和遵守国家要求来保护人员；
 - (e) 参与这些流程的人员和程序体现诚信标准；
 - (f) 缔约方对程序进行重大修改的制定过程，应在实施前与该缔约方贸易界代表进行磋商；

(g)# procedures be based on risk assessment principles to focus compliance efforts on transactions that merit attention, thereby promoting effective use of resources and encouraging compliance with the obligations of 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.

Article 409: Transparency

1. In addition to the obligations set out in Section A of Chapter Nineteen (Transparency), each Party shall publish, including on the internet, its customs laws, customs regulations and general administrative procedures governing customs matters.
2. Each Party shall designate or maintain one or more contact points to address inquiries by interested persons concerning customs matters and make available on the internet information concerning the procedures for making such inquiries. A Party may provide that such contact points be contacted by any means, including electronic mail.
- 3.# To the extent possible, each Party shall publish in advance, including on the internet, any regulations of general application governing customs matters that it proposes to adopt and provide interested persons the opportunity to comment prior to their adoption.

(g) 程序应基于风险评估原则，将合规努力集中于值得关注的交易，从而促进资源的有效利用并鼓励进出口商履行义务；

(h) 缔约方鼓励开展合作、技术援助及信息交流（包括关于最佳实践的信息），以促进本协定下商定的贸易便利化措施的适用与遵守。

第409条：透明度

1. 除第十九章（透明度）A节规定的义务外，各方应通过互联网等渠道公布其海关法律、海关法规及规范海关事务的一般行政程序。
2. 各方应指定或维持一个或多个联络点，处理相关人士对海关事务的咨询，并在互联网上公布进行此类咨询的程序信息。缔约方可规定通过包括电子邮件在内的任何方式联系此类联络点。
3. 在可能范围内，各方应提前公布（包括通过互联网）其拟采用的关于海关事务的通用法规，并为相关人士提供在法规通过前发表意见的机会。

Article 410: 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 adopt or maintain procedures:
 - (a)# for the release of goods within a period no greater than that required to ensure compliance with its law;
 - (b)# that allow goods, and to the greatest extent possible controlled or regulated goods, to be released at the first point of arrival, without temporary transfer to warehouses or other facilities; and
 - (c)# that allow importers to withdraw goods from customs before all applicable customs duties, taxes, and fees have been paid. 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, fees in connection with the importation of the goods.
3. Each Party shall, to the greatest extent possible, ensure that its authorities and agencies involved in border and other export and import controls cooperate and coordinate to facilitate trade by, *inter alia*, converging import and export data and documentation requirements, and establishing a single location for one-time documentary and physical verification of consignments.

第410条：货物放行

1. 各方应采用或维持简化的海关程序，以实现货物高效放行，从而促进缔约方之间的贸易。
2. 根据第1款，各方应采取或维持以下程序：
 - (a) 在不超过确保遵守其法律所需时限内放行货物；
以确保符合其法律规定；
 - (b) 允许货物，并尽可能控制或
受监管货物，应在首个到达点放行，不得临时转移至仓库或其他设施；
 - (c) 允许进口商在全部适用的关税、税款和费用支付前从海关提取货物。
在放行货物前，缔约方可要求进口商提供充分担保，形式包括保证、押金或其他适当工具，以确保与货物进口相关的关税、税款和费用的最终支付。
3. 各方应尽最大努力确保其参与边境及其他进出口管制的部门和机构相互合作与协调，以促进贸易，特别是通过统一进出口数据和文件要求，并设立单一地点对货物进行一次性文件和实物核查。

4. 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 on holidays.

5. Each Party shall ensure that the requirements of its 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. In furtherance of this objective, each Party shall harmonize the data requirements of its respective agencies with the objective of allowing importers and exporters to present all required data to one agency.

6. Each Party shall establish means of consultation with its trade and business communities to promote greater cooperation and the electronic exchange of information between the Party and those communities.

Article 411: Automation

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

- (a)# establish a means of providing for the electronic exchange of information between customs administrations and the trading community for the purpose of encouraging rapid release procedures;
- (b)# use international standards for such electronic exchange of information;
- (c)# develop electronic systems that are compatible as between the Parties’ respective customs authorities to facilitate government-to-government exchange of international trade data;

4. 各方应制定或维持相关程序，使需要紧急清关的货物可在每天24小时，每周7天（包括节假日）内放行。

5. 各方应确保其机构与货物进出口相关的要求得到协调，以促进贸易，无论这些要求是由某一机构管理还是由海关管理机构代表该机构管理。为实现这一目标，各方应协调其各自机构的数据要求，以使进出口商能够向一个机构提交所有所需数据。

6. 各方应建立与其贸易和商业社区的协商机制，以促进缔约方与这些社区之间更紧密的合作及电子信息交换。

第411条：自动化

各方应使用信息技术以加快货物放程序，并应：

- (a) 建立一种方式，用于海关管理机构与贸易界之间的电子信息交换，以鼓励快速放程序；
- (b) 为此类电子信息交换采用国际标准；
- (c) 开发相互兼容的电子系统
缔约方各自的海关当局，以促进政府间国际贸易数据的交换；

- (d)# develop a set of common data elements and processes in accordance with WCO Customs Data Model and related WCO recommendations and guidelines;
- (e)# provide for advance electronic submission and processing of information and data before arrival of the goods to allow for release of goods on arrival;
- (f)# employ electronic or automated systems for risk analysis and targeting; and
- (g)# work towards developing or maintaining a fully interconnected and compatible system for a single window in order to facilitate trade between the Parties.

Article 412: Risk Management

- Each Party 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.
- The Parties shall cooperate to carry out an express and efficient release of goods. To this end, the Parties should take into account any certification made in the Party of export relating to the supply chain trade.

- (d) 根据世界海关组织海关数据模型及相关世界海关组织建议和指南，制定一套通用数据元素和流程；
- (e) 规定预先电子提交和处理
货物抵达前的信息和数据，以便货物抵达时放行；
- (f) 采用电子或自动化系统进行风险分析和
目标锁定；以及
- (g) 致力于开发或维护一个完全互联且
兼容的单一窗口系统，以促进缔约方之间的贸易。

第412条：风险管理

- 各方应简化和便利低风险货物的放行流程及程序，并加强对高风险货物放行的管控。为此目的，缔约方应基于风险评估原则制定其查验放行程序及入境后核查程序，而非以全面审查每批入境货物是否符合所有进口要求的方式进行。这并不妨碍缔约方开展质量控制和合规审查，此类审查可能需要进行更广泛的查验。
- 缔约方应开展合作，以实现快速高效的货物放行。为此，缔约方应考虑出口缔约方就供应链贸易所作的任何认证。

Article 413: Paperless Trade Administration

- 1. Each Party shall endeavour to make available by electronic means customs forms that are required for the import or export of goods.
- 2. Each Party shall, in accordance with its domestic law and procedures, permit the customs forms referred to in paragraph 1 to be submitted in electronic format.

Article 414: Cooperation

- 1. The Parties shall endeavour to cooperate in international fora, such as the WCO, to achieve mutually-recognized goals, such as those set out in the WCO Framework of Standards to Secure and Facilitate Global Trade.
- 2. The Parties recognize that technical cooperation between the Parties is fundamental to facilitating compliance with the obligations set forth in this Agreement and for reaching a better degree of trade facilitation.
- 3. The Parties, through their respective competent authorities, agree to develop a technical cooperation programme in customs-related areas under mutually agreed terms, including scope, timing and cost of cooperative measures.
- 4. The Parties shall cooperate:
 - (a)# in the enforcement of their respective customs-related laws or regulations implementing this Agreement;

第413条：无纸化贸易管理

- 1. 各方应努力以电子方式提供货物进出口所需的海关表格。
- 2. 各方应根据其国内法和程序，允许以电子格式提交第1款所述的海关表格。

第414条：合作

- 1. 缔约方应努力在世界海关组织等国际论坛中开展合作，以实现共同认可的目标，例如世界海关组织《全球贸易安全与便利标准框架》中规定的目标。
- 2. 缔约方认识到，双方之间的技术合作对于促进履行本协定规定的义务以及实现更高层次的贸易便利化至关重要。
- 3. 缔约方通过各自的主管部门同意，在海关相关领域根据共同商定的条款（包括合作措施的范围、时间和成本）制定技术合作计划。
- 4. 缔约方应开展合作：
 - (a) 在执行各自实施本协定的海关相关法律法规时；

- (b)# to the extent practicable and for purposes of facilitating the flow of trade between them, in such customs-related matters as the collection and exchange of statistics regarding the importation and exportation of goods, the harmonization of documentation used in trade and the standardization of data elements;
- (c)# to the extent practicable, to harmonize of customs laboratories' methods and exchange of information and personnel between the customs laboratories;
- (d)# to the extent practicable, in jointly organizing training programmes on customs-related issues, such as simulated audit environment exercises, for the officials and users who directly participate 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 are originating in accordance with Chapter Three (Rules of Origin); and
- (g)# to the extent practicable, to exchange information to assist each other in the tariff classification, valuation and determination of origin for preferential tariff treatment and country of origin marking purposes of imported and exported goods.

(b) 在可行范围内并为促进双方贸易流动之目的，在海关相关事务中开展合作，包括但不限于：货物进出口统计数据的收集与交换、贸易所用文件的协调以及数据元素的标准化；

(c) 在可行范围内，协调海关实验室的方法，并在海关实验室之间进行信息交流和人员互派；

(d) 在可行范围内，联合组织与海关事务相关的培训计划，例如为直接参与海关程序的官员和用户开展模拟审计环境练习；

(e) 建立与贸易和商业社区沟通的有效机制；

(f) 在可行范围内，制定核查标准和框架，以确保双方在根据第三章（原产地规则）确定进口至其领土的货物为原产货物时保持一致行动；

(g) 在可行范围内，交换信息以相互协助对进出口货物进行关税分类、估价及原产地确定，以便给予优惠关税待遇和用于原产国标记目的。

5. With respect to goods considered originating in accordance with Article 306 (Rules of Origin - Accumulation), the Parties may cooperate with a non-Party to develop procedures based on the principles of this Chapter.

6. Where a Party has reasonable grounds to suspect that an offence related to a fraudulent claim for preferential tariff treatment pursuant to this Agreement has occurred, it may request the other Party to provide it with information pertaining to the offence, including:

- (a)# the name and address of persons and companies relevant to the investigation of the offence;
- (b)# shipping information relevant to the offence;
- (c)# customs clearance and accounting records or equivalent records for goods or materials imported into the territory of the Party;
- (d)# information related to the sourcing of materials, including indirect materials used in the production of goods exported from its territory; and
- (e)# information related to production capacity of an exporter or producer who has exported goods to the territory of the other Party.

7. Where a Party makes a request pursuant to paragraph 6, it shall:

- (a) make its request in writing;

5. 对于根据条款306（原产地规则 - 累积）被视为原产的货物，缔约方可与非缔约方合作，基于本章节的原则制定程序。

6. 如一缔约方有合理理由怀疑发生了与本协定项下优惠关税待遇欺诈性申请相关的违法行为，可请求另一缔约方提供与该违法行为相关的信息，包括：

- (a) 与违法行为调查相关的个人和公司名称和地址；
- (b) 与违法行为相关的运输信息；
- (c) 进口至该缔约方领土的货物或材料的清关及会计记录或等效记录；
- (d) 与材料采购相关的信息，包括用于从其领土出口货物生产的间接材料；
- (e) 与已向另一缔约方领土出口货物的出口商或生产商生产能力相关的信息。

7. 缔约方根据第6款提出请求时，应：

- (a) 以书面形式提出其请求；

- (b) specify the grounds for suspicion of a fraudulent claim for preferential tariff treatment that has been made pursuant to this Agreement and the purposes for which the information is sought; and
- (c) identify the requested information with sufficient specificity for the other Party to locate and provide the information.

8. Following the receipt of a request for information pursuant to paragraphs 6 and 7, a Party shall provide relevant information in accordance with its domestic law.

9. Officials of a Party may, with the consent of the other Party, contact or visit an exporter, supplier or producer in the territory of the other Party in order to obtain information to further an investigation related to a suspected fraudulent claim for preferential tariff treatment made pursuant to this Agreement.

10. Each Party shall, where possible on its own initiative, provide the other Party with information relating to fraudulent claims for preferential treatment made pursuant to this Agreement.

11. Nothing in this Chapter shall be construed to require a Party to furnish or to allow access to information the disclosure of which would impede law enforcement or would be contrary to the Party’s law protecting personal privacy.

12. For purposes of this Article, all documents provided by a Party shall be considered authentic.

13. Where a Party declines or postpones sharing information requested by the other Party pursuant to this Article, the Party shall provide reasons to the other Party.

- (b) 说明怀疑存在欺诈性申请的理由
依据本协定已给予的优惠关税待遇，以及寻求该信息的目的；
且
- (c) 以足够具体的细节指明所请求的信息，以便另一缔约方能够定位并提供该信息。

8. 在收到依据第6款和第7款提出的信息请求后，缔约方应依据其国内法提供相关信息。

9. 一缔约方的官员可在另一缔约方同意的情况下，联系或访问位于另一缔约方领土内的出口商、供应商或生产商，以获取信息，推进与本协定下涉嫌欺诈性申请优惠关税待遇相关的调查。

10. 各方应尽可能主动向另一缔约方提供与本协定下欺诈性申请优惠待遇相关的信息。

11. 本章节不得解释为要求缔约方提供或允许访问披露后会妨碍执法或违反缔约方保护个人隐私的法律的信息。

12. 就本条款而言，缔约方提供的所有文件均应视为真实的。

13. 如一缔约方拒绝或推迟提供另一缔约方根据本条款请求的信息，该缔约方应向另一缔约方说明理由。

14. The Parties shall explore negotiating policies and procedures on customs cooperation, such as a Customs Mutual Assistance Agreement.

Article 415: Confidentiality

1. Each Party shall maintain, in accordance with its domestic law, the confidentiality of the information collected pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information. Where the Party receiving the information is required by its law to disclose information, that Party shall notify the Party or person who provided that information.
2. Each Party shall ensure that the confidential information collected pursuant to 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 who provided the confidential information.
3. Notwithstanding paragraph 2, information collected pursuant to this Chapter or Chapter Three (Rules of Origin) may be used in any 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. A Party shall notify the person or Party who provided the information in advance of such use.

14. 缔约方应探讨就海关合作的政策和程序进行谈判，例如《海关互助协定》。

第415条：保密

1. 各方应根据其国内法，对根据本章节收集的信息予以保密，并保护该信息免遭可能损害信息提供者竞争地位的披露。若接收信息的缔约方根据其法律要求披露信息，该缔约方应通知提供该信息的缔约方或个人。
2. 各方应确保根据本章节收集的机密信息不得用于原产地确定和海关事务的管理和执行以外的目的，除非获得提供机密信息的个人或缔约方的许可。
3. 尽管有第2款规定，根据本章或第三章（原产地规则）收集的信息可用于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任何行政、司法或准司法程序。缔约方应事先通知提供信息的人或缔约方此类使用。

Article 416: Express Shipments

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

- (a) where applicable, use the *World Customs Organization Guidelines for the Immediate Release of Consignments by Customs*;
- (b) to the extent possible or where applicable, provide 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) provide for release of express shipments within a period no greater than that required to ensure compliance within its legislation;
- (e) not be limited by a maximum 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416条： 快递货物

1. 各方应采纳或维持针对快递货物的单独且快速的海关程序，同时保持适当的海关监管和选择。这些程序应：

- (a) 在适用的情况下，采用世界海关组织《海关即时放行货物指南》；
- (b) 在可能或适用的情况下，提供快递货物实际到达前预先电子提交和处理信息的机制，以实现到货即放行；
- (c) 在可能的情况下，为某些货物提供最少单证要求的清关程序；
- (d) 确保快递货物的放行时间不超过其国内法规定的合规所需期限；
- (e) 不受最高重量限制；以及
- (f) 与该缔约方国内法一致，为其确定的低价值货物入境提供简化单证要求。

Article 417: Review and Appeal

1. Each Party shall, in accordance with its domestic law, ensure that decisions¹ made pursuant to this Chapter, are subject to:
- (a)# at least one level of administrative review independent of either the official or office responsible for the decision under review; and
 - (b)# judicial or quasi-judicial review of the decision taken at the final level of administrative review.

Article 418: Penalties

Each Party shall adopt or maintain measures that allow for the imposition of criminal, civil or administrative penalties for violations of its laws and regulations relating to this Chapter.

Article 419: Advance Rulings

1. Each Party shall, through its competent authority, 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, or its duly authorized representative as provided by domestic law, on the basis of the facts and circumstances presented by such importer, exporter or producer of the good, concerning:
- (a)# tariff classification, applicable rate of customs duty, any tax applicable on importation or information about the application of quotas;

¹ For Peru, for purposes of this Article, “decisions” means an administrative act.

第417条： 审查与上诉

1. 各方应根据其国内法， 确保依据本¹ 章节作出的决定受制于：
- (a) 至少一级独立于被审查决定作出官员或部门的行政审查； 以及
 - (b) 对最终行政审查层级所作决定进行司法或准司法审查。

第418条： 处罚

各方应采取或维持相关措施， 允许对违反本章节法律法规的行为施加刑事、民事或行政处罚。

第419条： 预先裁定

1. 各方应通过其主管机关， 在货物进口至其领土前， 根据该货物进口商、出口商或生产商提供的事实和情况， 向其领土内的进口商或另一缔约方领土内的出口商或生产商， 或其国内法规定的正式授权代表， 迅速签发书面预先裁定， 内容涉及：
- (a) 关税分类、适用关税税率、进口适用税或关于配额适用的信息；

¹ 对秘鲁而言， 就本条款而言， “决定”指行政行为。

(b)# whether a good re-entered into the territory of a Party after being temporarily exported to the territory of the other Party for repair or alteration qualifies for duty-free treatment in accordance with Article 205 (National Treatment and Market Access for Goods - Goods Re-entered after Repair or Alteration);

(c)# whether a good is originating in accordance with Chapter Three (Rules of Origin);

(d)# such other matters as the Parties may decide upon.

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 and, where practical and useful, a sample of the good.

3. Each Party shall provide that its competent authority:

(a)# may, at any time during the course of an evaluation of an application for an advance ruling, request supplemental information to be provided within a period of not less than 30 days, from the person requesting the ruling;

(b)# shall, after it has obtained all necessary information from the person requesting an advance ruling, issue the ruling within 150 days; and

(c)# shall provide to the person requesting the ruling a full explanation of the reasons for the ruling.

(b) 货物在离开缔约方领土后是否重新进入
临时出口至另一缔约方领土进行修理或改造的货物，有资格根据第205条（货物的国民待遇和市场准入——修理或改造后重新输入的货物）享受免税待遇；

(c) 货物是否根据第三章
（原产地规则）原产；

(d) 缔约方可能决定的其他事项。

2. 各方应制定或维持签发预先裁定的程序，包括详细说明处理裁定申请合理所需的信息，并在可行且有用的情况下提供货物样品。

3. 各方应规定其主管机关：

(a) 可在评估预先裁定请求的过程中随时要求请求人在不少于30天的期限内提供补充信息；(b) 应在从请求预先裁定的人处获得所有必要信息后150天内作出裁定；以及(c) 应向请求裁定的人提供裁定理由的完整解释。

4. Where 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 competent authority; or

(c)# judicial or quasi-judicial review in its territory;

the competent authority may decline or postpone the issuance of the ruling.

5. Each Party shall provide that an advance ruling shall be in effect from its date of issuance, or another date specified in the ruling, and will remain in effect unless relevant facts or circumstances change. 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 such 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 after the Party notifies the requester. The issuing Party may modify or revoke a ruling retroactively only if the ruling was based on inaccurate or false information.

8. Each Party shall provide that, where an importer claims that the preferential tariff treatment accorded to an imported good should be governed by an advance ruling, the competent authority may evaluate whether the facts or circumstances of the importation are consistent with those on which the advance ruling was based.

4. 如预先裁定请求涉及以下主题的问题：

(a) 原产地核查；(b) 主管机关的复审或上诉；或(c) 其领土内的司法或准司法审查；

主管机关可拒绝或推迟签发预先裁定。

5. 各方应规定，预先裁定自其签发之日或裁定中指定的其他日期起生效，并将持续有效，除非相关事实或情况发生变化。各方应自预先裁定签发之日或裁定中指定的较晚日期起，将该预先裁定适用于请求裁定的货物进口其领土。

6. 各方应在预先裁定适用方面提供一致待遇，前提是所有材料方面的事实和情况完全相同。

7. 签发预先裁定的缔约方可在通知请求人后修改或撤销预先裁定。仅当预先裁定基于不准确或虚假信息时，签发方可追溯性地修改或撤销裁定。

8. 各方应规定，如进口商声称进口货物应适用预先裁定的优惠关税待遇，主管机关可评估该进口的事实或情况是否与预先裁定所依据的事实或情况一致。

Article 420: Trade Facilitation Sub-Committee

1. The Parties hereby establish a Sub-Committee on Trade Facilitation, which shall meet on request of the Committee on Trade in Goods or upon request of either Party. The functions of the Sub-Committee shall include:

- (a)# proposing to the Committee on Trade in Goods the adoption of customs practices and standards that facilitate commercial exchange between the Parties, in accordance with international standards;
- (b)# proposing to the Committee on Trade in Goods solutions to disagreements related to:
 - (i) interpretation, application and administration of this Chapter,
 - (ii) tariff classification and customs valuation matters related to determinations of origin, and
 - (iii) practices and procedures adopted by either Party that may affect the flow of trade between the Parties.
- (c)# any other matter considered appropriate by the Committee on Trade in Goods.

2. If the Sub-Committee on Trade Facilitation does not reach a decision on tariff classification, the Parties shall refer the matter to the WCO for decision. The Parties shall, to the greatest extent possible, apply that decision.

第420条：贸易便利化分委会

1. 缔约方特此设立贸易便利化分委员会，该分委员会应根据货物贸易委员会的请求或任一缔约方的请求召开会议。分委员会的职能应包括：

- (a) 根据国际标准，向货物贸易委员会提议采用有助于促进缔约方之间商业交流的海关惯例和标准；
- (b) 向货物贸易委员会提议解决与以下方面相关的分歧：
 - (i) 本章节的解释、适用和管理，
 - (ii) 与原产地确定相关的关税分类和海关估价事项，以及(iii) 任一缔约方采用的可能影响缔约方之间贸易流动的惯例和程序。
- (c) 货物贸易委员会认为适当的任何其他事项。

2. 如贸易便利化分委员会未能就关税分类达成决定，缔约方应将此事提交世界海关组织裁决。缔约方应在最大可能范围内适用该决定。

Article 421: Future Work Programme

1. With the objective of developing further steps to facilitate trade under this Agreement, the Parties shall, as appropriate, identify and submit for the consideration of the Commission new measures aimed at facilitating trade between the Parties, taking as a basis the objectives and principles set forth in Article 408 of this Chapter.

2. Through the Parties’ respective customs administrations and other border-related authorities as appropriate, the Parties shall review relevant international initiatives on trade facilitation, including, *inter alia*, the Compendium of Trade Facilitation Recommendations, developed by the United Nations Conference on Trade and Development and the United Nations Economic Commission for Europe, to identify areas where further joint action would facilitate trade between the Parties and promote shared multilateral objectives.

Article 422: Implementation

The obligations in Article 419 shall take effect for Peru three years after the date of entry into force of this Agreement.

第421条：未来工作计划

1. 为制定促进本协定下贸易的进一步措施，缔约方应酌情以本章第408条规定的目标与原则为基础，确定并提交委员会审议旨在促进缔约方之间贸易的新措施。

2. 缔约方应通过各自的海关管理机构及其他相关边境机构（如适用），审查关于贸易便利化的相关国际倡议，特别是联合国贸易和发展会议与联合国欧洲经济委员会制定的《贸易便利化建议汇编》，以确定哪些领域的进一步联合行动可促进缔约方之间的贸易并推动共同的多边目标。

第422条：实施

第419条规定的义务将于本协定生效之日起三年后对秘鲁生效。

Article 423: Definitions

For purposes of this Chapter:

competent authority means:

- (a) with respect to Canada, the Canada Border Services Agency or its successor notified in writing to the other Party;
- (b) with respect to Peru, *Ministerio de Comercio Exterior y Turismo*, or *the Superintendencia Nacional de Administración Tributaria*, or their successors, in accordance with its domestic law, notified in writing to the other Party;

customs administration means the authority that is responsible under the law of a Party for the administration of customs laws and regulations;

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);

pattern of conduct means at least two instances of false or unsupported representations by an exporter or producer of a good resulting in at least two written determinations being sent to that exporter or producer;

WCO means the World Customs Organization.

条款423： 定义

就本章节而言：

主管机关指：

- (a) 就加拿大而言，指加拿大边境服务署或其以书面形式通知另一缔约方的继任机构；
- (b) 就秘鲁而言，指外贸旅游部，或
国家税务管理总局，或其根据国内法以书面形式通知另一缔约方的继任机构；

海关管理机构指一缔约方根据法律负责海关法律法规管理的机关；

相同货物指在所有方面均相同的货物，包括物理特性、质量和声誉，不考虑与第三章（原产地规则）下这些货物原产地确定无关的外观上的微小差异；

行为模式指某一货物出口商或生产商至少两次作出虚假或不实陈述，导致至少两份书面决定被发送给该出口商或生产商；

WCO指世界海关组织。

The following terms shall be interpreted as defined in Chapter Three (Rules of Origin):

- (a)# indirect material;
- (b)# material;
- (c)# net cost of a good;
- (d)# producer;
- (e)# production;
- (f)# customs value.

下列术语应按第三章（原产地规则）中的定义进行解释：

- (a) 间接材料； (b) 材料；
- (c) 货物净成本；
- (d) 生产商； (e) 生产；
- (f) 完税价格。