

Chapter 5
Customs Administration

Article 5.1: Definitions

For the purposes of this Chapter:

- (a) **customs law** means such laws and regulations administered and enforced by the Customs Administration of each Party concerning the importation, exportation, and transit/transhipment of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party; and
- (b) **customs procedures** means the treatment applied by the Customs Administration of each Party to goods which are subject to customs control.

Article 5.2: Scope and Coverage

This Chapter applies to customs procedures applied to goods traded between the Parties.

Article 5.3: Publication and Enquiry Points

- Each Party shall publish on the Internet its laws, regulations and administrative procedures applicable to or enforceable by its Customs Administration.
- Each Party shall designate one or more inquiry points to address inquiries from interested persons concerning customs matters, and shall make available on the Internet information concerning procedures for making such inquiries.
- Each Party shall endeavour to provide interested persons and the other Party with advance notice of any proposed customs laws and practices that are likely to substantially affect the operation of the Agreement.

Article 5.4: Review and Appeal

- Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:
 - (a) administrative review independent of the official that issued the determination; and
 - (b) judicial review of the determination or decision taken at the final level of administrative review.

第五章 海关管理局

第五条第一款：定义

本章规定中：

- (a)海关法是指每一方海关管理局管理和执行的相关法律和法规，涉及货物的进口、出口和转运/过境，与其相关的海关关税、费用和其他税，或与受控物品在每一方海关领土边界上的移动相关的禁止、限制和其他类似控制；以及
- (b)海关程序是指每一方海关管理局对海关监管货物所适用的待遇。

第5章 海关管理局

本章适用于适用于缔约方之间贸易的货物所适用的海关程序。

第5.3条 发布和查询点

- 每一方应在互联网上公布其海关管理局适用的或可执行的法律、法规和行政程序。
- 每一方应指定一个或多个查询点，以答复有关海关事项的查询，并应在互联网上提供有关提出此类查询程序的信息。
- 每一方应努力向有关人士和另一方提供有关拟议的海关法律和做法的预先通知，这些法律和做法可能会对协议的运营产生重大影响。

第5.4条：审查和申诉

- 各方应确保，就其关于海关事项的决定，其领土内的进口商能够获得：
 - (a) 独立于作出决定的官员的行政复议；以及 (b) 对行政复议的最终级别作出的决定或决定的司法复审。

2. Notice of the decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing.

Article 5.5: Penalties / Sanctions

Each Party shall maintain measures for the imposition of civil or administrative penalties or sanctions, and, where appropriate, criminal sanctions for violations of its customs laws.

Article 5.6: Customs Procedures and Facilitation

1. Each Party shall ensure that its customs procedures conform, where possible and to the extent permitted by its respective laws, regulations and practices, to international standards and recommended practices established by the World Customs Organization.

2. Each Party shall ensure that its customs procedures and practices:
- (a) are administered in an impartial, uniform and reasonable manner; and
 - (b) avoid arbitrary and unwarranted procedural obstacles.

3. The Customs Administration of each Party shall periodically review its customs procedures with a view to exploring options for their simplification and the enhancement of mutually beneficial arrangements to facilitate international trade.

4. Each Party shall ensure goods are released within a time period no longer than that required to ensure compliance with its customs laws.

5. A Party may, so long as other customs requirements have been met, and to the extent possible:
- (a) release goods at the point of arrival, without temporary transfer to warehouses or other locations; or
 - (b) release goods prior to, and without prejudice to, the final determination by its Customs Administration of the applicable customs duties, taxes and fees.

Article 5.7: Risk Management

1. Each Party shall administer its customs procedures so as to facilitate the clearance of low-risk goods and focus on high-risk goods. To the extent possible,

2. 上诉决定通知应给予上诉人，并应书面提供该决定的理由。

第5.5条：处罚/制裁

每一方应维持实施民事或行政处罚或制裁的措施，并在适当的情况下，对其海关法律规定的违反行为实施刑事制裁。

第5.6条：海关程序和便利化

1. 每一方应确保其海关程序在可能的情况下，并在其各自法律、法规和实践允许的范围内，符合世界海关组织建立的国际标准和推荐做法。

2. 每一方应确保其海关程序和实践：
- (a) 以公正、统一和合理的方式管理；以及 (b) 避免任意和不必要的程序障碍。

3. 各方的海关管理局应定期审查其海关程序，旨在探索简化这些程序和增强互惠安排以促进国际贸易的方案。

4. 各方应确保货物在不超过其海关法律规定的合规所需时间段内放行。

5. 一方可在其他海关要求得到满足的情况下，并在可能范围内：
- (a) 在到达点放行货物，无需临时转移到仓库或其他地点；或 (b) 在其海关管理局最终确定适用的海关关税、税和费用之前，且不妨碍其最终确定的情况下放行货物。

第5.7条：风险管理

1. 每一方应当管理其海关程序，以便促进低风险货物的清关，并重点关注高风险货物。在可能的情况下，

systems that allow for information regarding an importation to be processed in advance of arrival are to be used to clear goods.

2. Each Party shall work to further enhance the use of risk management techniques in the administration of its customs procedures.

Article 5.8: Cooperation

1. Each Party's Customs Administration shall endeavor to provide the Customs Administration of the other Party with advance notice of any significant modification of administrative policy regarding the implementation of its customs laws and practices that are likely to substantially affect the operation of this Agreement.

2. To the extent permitted by their domestic laws, rules and regulations, the Customs Administrations of both Parties shall endeavour to provide each other with:

- (a) information to assist in the investigation and prevention of infringements of customs and customs related laws and regulations; and
- (b) any other customs matters agreed by the Parties.

Article 5.9: Confidentiality

1. Each Party's Customs Administration undertakes not to use any information received in accordance with this Chapter or Chapter 4 (Rules of Origin) other than for the purpose for which the information was given, or to disclose any such information, except in cases where:

- (a) the Customs Administration that furnished the information has expressly approved its use or disclosure for other purposes related to this Chapter or Chapter 4 (Rules of Origin); or
- (b) the national law of the receiving Customs Administration requires disclosure, in which case the receiving Customs Administration shall notify the Customs Administration that furnished the information of the relevant law.

2. Any information received in accordance with this Chapter or Chapter 4 (Rules of Origin) shall be treated as confidential and will be subject to the same protection and confidentiality as the same kind of information is subject to under the national law of the Customs Administration where it is received.

3. Nothing in this Chapter or Chapter 4 (Rules of Origin) shall be construed to require a Party to furnish or allow access to information the disclosure of which would:

应使用允许在货物到达前处理有关进口的信息的系统来清关货物。

2. 每一方应努力进一步在海关程序的管理中提高风险管理技术的使用。

第5.8条：合作

1. 每一方海关管理局应努力向另一方海关管理局提前通知其海关法律和做法实施方面任何重大行政政策的修改，这些修改可能对本协议的运作产生重大影响。

2. 在其国内法律、规则和法规允许的范围内，双方海关管理局应努力向对方提供：

- (a) 有助于调查和预防对海关和相关法律、法规的侵犯的信息；以及
- (b) 双方同意的任何其他海关事项。

Article 5.9: 保密性

1. 每一方海关管理局承诺不将根据本章或第4章（原产地规则）收到的任何信息用于提供信息的目的，或披露任何此类信息，除非在以下情况下：

- (a) 提供信息的海关管理局已明确批准其用于与本章或第4章（原产地规则）相关的其他目的；或 (b) 接收海关管理局的国家法律要求披露，在这种情况下，接收海关管理局应通知提供信息的海关管理局相关法律。

2. 根据本章或第4章（原产地规则）收到的任何信息应被视为机密，并将受到与接收信息所在地的海关管理局的国家法律下同类信息相同的保护和保密。

3. 本章或第4章（原产地规则）中的任何内容均不得解释为要求一方提供或允许访问其披露将：

- (a) be contrary to the public interest as determined by its laws, rules or regulation;
- (b) be contrary to any of its laws, rules and regulations including but not limited to those protecting personal privacy or the financial affairs and accounts of individuals; or
- (c) impede law enforcement.

Article 5.10: Advance Rulings

1. Each Party, where possible and to the extent permitted by its domestic laws, regulations and practices, shall provide for written advance rulings to be issued to a person described in subparagraph 2(a) concerning tariff classification, valuation and the qualification of a good as an originating good under this Agreement.
2. Each Party shall adopt or maintain procedures for issuing written advance rulings which shall:
 - (a) provide that an importer in its territory or an exporter or producer in the territory of the other Party may apply for an advance ruling before the importation of the goods concerned;
 - (b) include a detailed description of the information required to process a request for an advance ruling;
 - (c) allow its Customs Administration, at any time during the course of an evaluation of an application for an advance ruling, to request that the applicant provide additional information necessary to evaluate the request;
 - (d) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker;
 - (e) provide that an advance ruling be issued to the applicant expeditiously, or in any case within 30 working days of the receipt of all necessary information; and
 - (f) provide a written explanation for the reasons for the advance ruling.
3. Subject to paragraph 4, each Party shall apply an advance ruling to importations into its territory beginning on the date it issues the ruling or on any other date specified in the ruling. The Party shall ensure the same treatment of all importations regardless of the importer, exporter or producer involved, where the facts and circumstances are identical in all material respects.
4. A Party may modify or revoke an advance ruling where, consistent with this Agreement:

- (a)与其法律、规则或法规所确定的公共利益相悖；(b)与其任何法律、规则和法规相悖，包括但不限于保护个人隐私或个人财务事务和账户的那些法律、规则和法规；或(c)妨碍执法。

第5.10条：预先裁决

1. 每一方，在其可能且符合其国内法律、法规和实践的范围内，应规定向第2款第（a）项所述人员就关税分类、估价以及根据本协定将货物认定为原产地货物的事项提供书面预先裁决。
2. 每一方应制定或维持发布书面预先裁决的程序，该程序应：
 - (a) 规定在其领土内的进口商或另一方领土内的出口商或生产商可在有关货物进口前申请预先裁决；(b) 包括处理预先裁决申请所需信息的详细说明；(c) 允许其海关管理局在评估预先裁决申请的过程中随时要求申请人提供评估申请所需的补充信息；(d) 确保预先裁决基于申请人提供的实际情况和决策者掌握的其他相关信息；(e) 规定应迅速向申请人发布预先裁决，或在任何情况下，在收到所有必要信息之日起30个工作日内发布；以及(f) 提供预先裁决理由的书面解释。
3. 除第4段规定外，每一方应就其领土内的进口适用预先裁决，该裁决自其发布裁决之日起生效，或根据裁决中指定的任何其他日期生效。该方应确保所有进口享有相同待遇，无论涉及进口商、出口商或生产商如何，只要其事实和情况在实质方面相同。
4. 一方可以根据本协定修改或撤销初步裁决，其中：

- (a) there is a change in the law;
- (b) incorrect information was provided or relevant information was withheld;
- (c) there is a change in a material fact; or
- (d) there is a change in the circumstances on which the ruling was based.

Article 5.11: Paperless Trading

- 1. The Customs Administration of each Party, in implementing initiatives which provide for the use of paperless trading, shall take into account the methods agreed by the World Customs Organization, including adoption of the World Customs Organization data model for the simplification and harmonisation of data.
- 2. The Customs Administration of each Party shall work towards having electronic means for all its customs reporting requirements, as soon as practicable.
- 3. The introduction and enhancement of information technology shall, to the greatest extent possible, be carried out in consultation with all relevant parties including businesses directly affected.

Article 5.12: Fees and Charges

For greater certainty, the Parties confirm that Article 3.10 (Administrative Fees and Formalities - National Treatment and Market Access for Goods Chapter) applies to customs fees and charges.

(a) 法律发生变更；(b) 提供了不正确信息或隐瞒了相关信息；(c) 实质性事实发生变更；或 (d) 裁决所依据的情况发生变更。

第五章 海关管理局

- 1. 各方海关管理局在实施旨在使用无纸化贸易的倡议时，应考虑世界海关组织同意的办法，包括采用世界海关组织数据模型，以简化数据协调。
- 2. 各方海关管理局应尽快努力为其海关申报要求提供电子手段。
- 3. 信息技术的发展和增强，应尽可能在与所有相关方（包括直接受影响的业务）协商的情况下进行。

第五章 海关管理局

为明确起见，双方确认，第3.10条（行政费用和手续 - 货物国民待遇和市场准入章节）适用于海关费用。