# CHAPTER 3

# CUSTOMS PROCEDURES

## ARTICLE 301

### Purpose and Definitions

1. The purpose of this Chapter is to promote the objectives of this Agreement by simplifying and harmonising customs procedures and to ensure their proper application in relation to bilateral trade between the Parties.

2. For the purposes of this Chapter, “customs procedures” means the treatment applied by the customs administration of each Party to goods which are subject to customs control.

## ARTICLE 302

### Scope

This Chapter shall apply, in accordance with the Parties’ respective laws, regulations and policies, to customs procedures required for clearance of goods traded between the Parties.

## ARTICLE 303

### Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of GATT 1994 and the WTO Customs Valuation Agreement.



# 第三章

# 海关程序

## ARTICLE 301

### 目的和定义

1. 本章的目的是通过简化并协调海关程序来促进本协定的目标，并确保其在各方之间的双边贸易中得到正确应用。

2. 就本章而言，“海关程序”是指每一方海关当局对处于海关监管之下的货物所适用的处理方式。

## ARTICLE 302

### 范围

本章节应根据各方的相关法律、法规和政策，适用于为清关而必须的海关程序，这些程序涉及在各方之间交易的货物。

## ARTICLE 303

### 海关估价

各方应根据1994年关税及贸易总协定第VII条和世界贸易组织海关估价协定的规定，确定其相互之间贸易货物的海关估价。

ARTICLE 304

## Customs Procedures and Facilitation

1. Customs procedures of both Parties shall conform, where possible and to the extent permitted by their respective laws, regulations and policies, to international standards and recommended practices.

2. Each Party shall ensure that its customs procedures and practices are predictable, consistent and transparent and facilitate trade**.**

3. The customs administrations of both Parties shall periodically review their customs procedures with a view to their further simplification and the development of further mutually beneficial arrangements to facilitate bilateral trade.

ARTICLE 305

## Techniques and Use of Cooperative Arrangements

1. To the extent permitted by their laws, regulations and policies, the customs administrations of both Parties shall provide each other with mutual assistance in order to prevent breaches of customs legislation and for the protection of the economic, fiscal, social and commercial interests of their respective countries, including ensuring appropriate and efficient customs duty collection.

2. Each Party shall endeavour to provide the other Party with advance notice of any significant modification of laws**,** regulations or policies governing importations that is likely to substantially affect the operation of this Agreement.

ARTICLE 306

## Review and Appeal

1. Each Party shall provide easily accessible processes for administrative and judicial review of decisions taken by its customs administration.

ARTICLE 304

## 海关程序与便利化

1. 双方海关程序应尽可能并在其各自法律、法规 和政策允许的范围内，与国际标准和建议做法一致。

2. 每一方应确保其海关程序和实践是可预测的、一致的和透明的，并促进贸易。

3. 双方海关当局应定期审查其海关程序，以期进一步简化程序，并发展更多互利安排以促进双边贸易。

ARTICLE 305

## 合作安排的技术与使用

1. 在其法律、法规和政策的范围内，双方海关当局应相互提供协助，以防止海关法规的违反，并保护其各自国家的经济、财政、社会和商业利益，包括确保适当和高效的关税征收。

2. 每一方应努力提前通知另一方关于可能对本协定运行产生重大影响的进口管理相关法律、法规或政策的任何重大修改。

ARTICLE 306

## 审查和申诉

1. 每一方应为其海关当局作出的决定提供易于获取的行政和司法审查程序。

2. Requests for review of decisions taken by the customs administration of a Party shall be made in writing or electronically, and shall be accompanied by any information deemed useful to comply with the request.

ARTICLE 307

**Advance Rulings**

1. Subject to Paragraph 2, each Party shall provide, in writing, advance tariff classification rulings (hereinafter referred as “pre-classification”) to a person described in Sub-paragraph 2(a).

2. Each Party shall adopt or maintain procedures for pre-classification, 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 pre-classification before the importation of goods in question;

(b) require that an applicant for pre-classification provide a detailed description of the goods and all relevant information needed to process an application for a pre-classification;

(c) provide that its customs administration may, at any time during the course of an evaluation of an application for pre-classification, request that the applicant provide additional information within a specified period;

(d) provide that pre-classification be based on the facts and circumstances presented by the applicant, and any other relevant information in the possession of the decision-maker; and

(e) provide that pre-classification be issued to the applicant expeditiously, or in any case within 30 working days of the receipt of all necessary information.

3. A Party may reject requests for pre-classification where the additional information requested by it in accordance with Sub-paragraph 2(c) is not provided within the specified period.

4. Subject to Paragraph 5, each Party shall apply a pre-classification to all importations of goods covered by the application for that pre-classification imported into its territory within five years of the date the pre-classification is issued, or such other period as required by a Party’s laws, regulations or policies.

5. A Party may modify or revoke a pre-classification upon a determination that the classification was based on an error of fact or law (including human error), or if there is a change in:



2. 对一方海关当局作出的决定的审查请求应以书面或电子方式提出，并应附带任何被认为有助于满足请求的信息。

ARTICLE 307

**Advance Rulings**

1. 除第2段规定外，每一方应以书面形式向第2(a)项所述人员提供关税分类裁决（以下简称<样式 id='1'>“</样式>预归类<样式 id='3'>”</样式>）。

2. 每一方应制定或维持预归类程序，该程序应：

(a) 规定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归类；(b) 要求预归类申请人提供货物的详细描述以及处理预归类申请所需的所有相关信息；(c) 规定其海关当局可在预归类申请评估过程中随时要求申请人在指定期限内提供补充信息；(d) 规定预归类应基于申请人提供的实际情况和情况，以及决策者掌握的其他相关信息；以及(e) 规定预归类应迅速向申请人签发，或在任何情况下，在收到所有必要信息之日起30个工作日内签发。

3. 一方可以拒绝预归类请求，如果其根据第2款(c)项要求提供的补充信息未在规定期限内提供。

4. 除第5款规定外，每一方应将对该预归类申请所涵盖的进口至其领土的货物进行预归类，该预归类自签发之日起五年内，或根据一方法律、法规或政策要求的其他期限。

5. 一方可以在认定分类是基于事实或法律错误（包括人为错误）的情况下，或如果发生以下情况时，修改或撤销预归类：

(a) domestic law consistent with this Agreement; or
(b) a material factor; or
(c) the circumstances on which the ruling is based.

ARTICLE 308

**Treatment of Goods for which a Certificate of Origin has been Issued**

1. The importing Party shall facilitate the importation of goods for which a Certificate of Origin has been issued in accordance with Chapter 4 of this Agreement to the greatest extent permitted under its laws, regulations and policies. In particular, subject to Paragraphs 2 to 4, the importing Party shall not dispute the customs duty payable on such goods at the time of importation or entry for home consumption, provided they are imported and entered in accordance with the relevant Certificate of Origin.

2. To ensure the requirements of Paragraph 1 are met, the importing Party may request the presentation of the Certificate of Origin issued for goods. The customs administration of the importing Party may require the deposit of a security, including a cash security, up to the amount which would be payable on the goods if they did not qualify for preferential tariff treatment.

3. Paragraph 1 does not prevent the importing Party from disputing the customs duty payable on the goods referred to in that Paragraph after the goods have entered for home consumption, in accordance with its laws, regulations and policies.

4. Paragraph 1 does not apply where any goods previously traded by the importer, exporter or producer of the imported goods, or by any person associated with that importer, exporter or producer, are the subject of current verification action, or have been denied preferential tariff treatment, in accordance with Chapter 4 of this Agreement.

5. Where a dispute arises between the Parties as to:

(a) the valuation or the tariff classification of goods for which a Certificate of Origin has been issued in accordance with Chapter 4 of this Agreement; or
(b) the valuation or the tariff classification of non-originating materials used or consumed in the processing of those goods; or
(c) the interpretation of the rules of origin on which the relevant Certificate of Origin was based,

the importing Party shall consult with the exporting Party with a view to resolving the issue prior to taking any action to recover duties.



(a) 与本协议一致的国内法；或 (b) 实质性因素；或
(c) 裁决所依据的情况。

ARTICLE 308

**已签发原产地证书货物的处理**

1. 进口方应根据本协定第4章的规定，在其法律、法规和政策允许的最大范围内，促进已签发原产地证书货物的进口， 。特别是，根据第2至第4段的规定，如果货物是根据相关原产地证书进口并进入国内消费的，进口方不得在进口或进入国内消费时对这类货物应缴纳的关税提出争议。

2. 为确保第1段的要求得到满足，进口方可以要求提供为货物签发的原产地证书。进口方的海关当局可以要求缴纳保证金，包括现金保证金，最高金额为如果货物不符合优惠关税待遇标准时应缴纳的金额。

3. 第1段并不阻止进口方在货物进入 国内消费后，根据其法律、法规和政策，对第1段所述货物应缴纳的关税提出争议。

4. 第1段不适用于以下情况：进口商、出口商或进口商品的生产商先前交易过的任何商品，或与该进口商、出口商或生产商有任何关联的任何人的商品，若当前正在进行核查行动，或根据本协议第4章被拒绝享受优惠关税待遇。

5. 当一方与另一方就以下事项发生争议时：

(a) 根据本协议第4章签发的原产地证书所列商品的估价或关税分类；或 (b) 用于或消耗于这些商品加工中的非原产材料的估价或关税分类；或 (c) 相关原产地证书所依据的原产地规则的解释，

进口方应与出口方协商，以期在采取任何追缴关税措施之前解决该问题。

ARTICLE 309

## Paperless Trading and Use of Automated Systems

1. The customs administrations of both Parties, in implementing initiatives which provide for the use of paperless trading, shall take into account the methods agreed in APEC and the World Customs Organization.

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 of information technology shall, to the greatest extent possible, be carried out in consultation with all relevant parties directly affected.

ARTICLE 310

## Risk Management

1. The Parties shall administer customs procedures at their respective borders so as to facilitate the clearance of low-risk goods and focus on high-risk goods.

2. The Parties shall apply and develop further risk management techniques in the performance of their customs procedures.

ARTICLE 311

## Publication and Enquiry Points

1. Each Party shall publish on the Internet or a comparable computer-based telecommunications network or in print form any statutory and regulatory provisions and any administrative procedures applicable or enforceable by its customs administration.

2. Each Party shall designate one or more enquiry points to address enquiries from interested persons of the other Party concerning customs matters, and shall make available on the Internet information concerning procedures for making such enquiries.



ARTICLE 309

## 无纸化贸易和自动化系统的使用

1. 双方海关当局在实施旨在使用无纸化贸易的倡议时，应考虑亚太经合组织和世界海关组织商定的方法。

2. 各一方海关当局应尽快实现其海关申报要求的所有电子化。

3. 信息技术引入应尽可能与所有直接受影响的各方协商进行。

ARTICLE 310

## 风险管理

1. 各方应在各自边境管理海关程序，以促进低风险货物的清关，并重点关注高风险货物。

2. 各方应在执行海关程序时应用和发展进一步的风险管理技术。

ARTICLE 311

## 发布和查询点

1. 每一方应在互联网上或类似的计算机通信网络或以印刷形式发布任何法律和法规以及其海关当局适用或可执行的管理程序。

2. 每一方应指定一个或多个查询点，以回应另一方利益相关者关于海关事务的查询，并在互联网上提供有关提出此类查询程序的信息。