(d) Subparagraph 4(f) and paragraphs 7 and 8 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of a provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in subparagraph 3(a) does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

10. A written notice referred to in subparagraphs 4(a) and 9(b) and any other communication between the Parties shall be done in the English language.

11. The Parties shall review the provisions of this Article, if necessary, after five years of the date of entry into force of this Agreement.

Article 22
Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement, as may be amended.

2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund, as may be amended.

Chapter 3
Rules of Origin

Article 23
Definitions

For the purposes of this Chapter:

(a) “competent governmental authority” means the authority that is responsible for the issuing of a certificate of origin or for the designation of certification entities or bodies. In the case of Japan, the Ministry of Economy, Trade and Industry, and in the case of Brunei Darussalam, the Ministry of Foreign Affairs and Trade;

(d) 第四款(f)和第七款和第八款应作相应调整适用于临时双边保障措施。因临时双边保障措施征收的关税，如果第三款(a)中提到的后续调查未认定另一方增加的原产货物进口已造成或威胁造成对国内产业的严重损害，则应予退还。

10. 依据第四款(a)和第九款(b)提到的书面通知以及缔约方之间的任何其他通讯应以英语进行。

11. 缔约方应在本协定生效之日起五年后，如有必要，审查本条款的规定。

条款 22
限制对Saf 保护 国际收支

1. 本章任何规定均不得解释为阻止一方采取国际收支目的的措施。采取此类措施的一方应按照1994年关税及贸易总协定第十二条及世界贸易组织协定附件1A中关于关税及贸易总协定1994年平衡支付条款谅解所规定的条件行事。

2. 本章任何规定均不得妨碍一方根据国际货币基金组织协定条款，按照其修正案的规定使用外汇管制或外汇限制。

第三章 原产地规
则 条款23 定义

本章规定适用于:

(a) “主管当局”是指负责签发原产地证书或指定认证机构或实体的当局。在日本的情况下，是指经济、贸易和工业部；在文莱达鲁萨兰国的情况下，是指外交和贸易部；

(b) "exporter" means a person located in an exporting Party who exports a good from the exporting Party;

(c) "factory ships of the Party" or "vessels of the Party" respectively means factory ships or vessels:

(i) which are registered in the Party;

(ii) which sail under the flag of the Party;

(iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and which is owned by:

(A) nationals or juridical persons of the Parties to an extent of at least 50 percent; or

(B) nationals or juridical persons of the Parties, together with nationals or juridical persons of one of the non-Parties which are member countries of the Association of Southeast Asian Nations (hereinafter referred to in this Agreement as "ASEAN"), to an extent of at least 75 percent; and

(iv) of which at least 75 percent of the total of the master, officers and crew are nationals of the Parties or non-Parties which are member countries of the ASEAN;

(d) "fungible originating goods of a Party" or "fungible originating materials of a Party" respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;

(b) "出口商"是指在一个出口方境内从事将货物从出口方出口的人；

c) ("该方的工厂船"或"该方的船舶"分别指工厂船或船舶： (i) 在该方注册的； (ii) 在该方旗帜下航行的； (iii) 至少50%的股权由缔约方国民所有，或由其总部设于缔约方之一的法人所有，该法人的代表、董事会主席以及该董事会的大多数成员均为缔约方国民，并且该法人由： (A) 至少50%的缔约方国民或法人所有；或 (B) 至少75%的缔约方国民或法人，以及东盟成员国（以下简称本协定中称为"东盟"）的国民或法人，其股权合计至少为75%；以及 (iv) 其至少75%的船长、高级船员和船员为缔约方或东盟成员国的国民；

(d) "该方的可替代原产货物"或"该方的可替代原产材料"分别指该方可替代的商业用途的原产货物或材料，其性质基本相同；

(e) “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;

(f) “importer” means a person who imports a good into the importing Party;

(g) “indirect materials” means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:

(i) fuel and energy;

(ii) tools, dies and moulds;

(iii) spare parts and goods used in the maintenance of equipment and buildings;

(iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;

(v) gloves, glasses, footwear, clothing, safety equipment and supplies;

(vi) equipment, devices and supplies used for testing or inspection;

(vii) catalysts and solvents; and

(viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;

(h) “material” means a good that is used in the production of another good;

(e) “公认会计原则”是指一方在特定时间就哪些经济资源和义务应记录为资产和负债、哪些资产和负债的变化应予记录、如何计量资产和负债及其变化、应披露哪些信息以及如何披露这些信息，以及应编制哪些财务报表所形成的公认共识或重大权威支持。这些标准可以是具有普遍适用性的宽泛指南，也可以是详细的实践和程序；(f) “进口商”是指将货物进口到进口方的个人；(g) “间接材料”是指用于另一货物的生产、测试或检验但未物理地融入该货物的货物，或用于与另一货物的生产相关的建筑物维护或设备运作的货物，包括：(i) 燃料和能源；(ii) 工具、模具和模具；(iii) 备件和用于维护设备和建筑物的货物；(iv) 润滑剂、润滑脂、复合材料和其他用于生产或用于操作设备和建筑物的货物；(v) 手套、眼镜、鞋、服装、安全设备和用品；(vi) 用于测试或检验的设备和装置及用品；(vii) 催化剂和溶剂；(viii) 任何未融入另一货物的货物，但其用于该货物生产的使用可以被合理地证明是该生产的一部分；(h) “材料”是指用于

另一货物的生产；

(i) “originating material of a Party” means an originating good of a Party which is used in the production of another good in the Party, including that which is considered as an originating material of the Party pursuant to paragraph 1 of Article 25;

(j) “packing materials and containers for shipment” means goods that are used to protect a good during transportation, other than packaging materials and containers for retail sale referred to in Article 34;

(k) “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 16; and

(l) “production” means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 24
Originating Goods

1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:

(a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2;

(b) the good is produced entirely in the Party exclusively from originating materials of the Party; or

(c) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials.

2. For the purposes of subparagraph 1(a), the following goods shall be considered as being wholly obtained or produced entirely in a Party:

(a) live animals born and raised in the Party;

(b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;

(c) goods obtained from live animals in the Party;

(i) “一方原产材料”是指一方在另一方生产另一货物时使用的该方原产货物，包括根据第25条第1段被视为该方原产材料的货物；(j) “运输包装材料和容器”是指用于在运输过程中保护货物的货物，不包括第34条所述的零售包装材料和容器；(k) “优惠关税待遇”是指根据第16条第1段适用于出口方原产货物的关税税率；以及(l) “生产”是指获得货物的方法，包括制造、组装、加工、饲养、种植、繁殖、采矿、开采、收获、捕捞、捕捉、采集、收集、狩猎和捕获。第24条

原产货物

1. 除本章另有规定外，一
go货物应视为一方原产货物，其中：

(a) 货物完全在一方获得或生产，如第2段所述定义；(b) 货物完全在一方生产，且仅由一方原产材料制成；或(c) 当货物完全在一方使用非原产材料生产时，货物满足附件2中规定的产品特定规则，以及本章的所有其他适用要求。

2. 根据第1(a)项的宗旨，以下货物应被视为完全在一方获得或生产：

(a) 该方境内出生和饲养的活动物； (b) 该方境内通过狩猎、捕捉、捕捞、采集或捕获获得的动物； (c) 该方境内从活动物获得的货物；

(d) plants and plant products harvested, picked or gathered in the Party;

(e) minerals and other naturally occurring substances, not included in subparagraphs (a), (b), (c) and (d), extracted or taken in the Party;

(f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial sea of the Parties;

(g) goods produced on board factory ships of the Party, outside the territorial sea of the Party from the goods referred to in subparagraph (f);

(h) goods taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of the Party, provided that the Party has rights to exploit such sea-bed or subsoil in accordance with the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982;

(i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;

(j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;

(k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and

(l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a), (b), (c), (d), (e), (f), (g), (h), (i), (j) and (k).

3. For the purposes of subparagraph 1(c), the product specific rules set out in Annex 2 requiring that the materials used undergo a change in tariff classification or a specific manufacturing or processing operation shall apply only to non-originating materials.

(d) 该方境内收获、采摘或采集的植物和植物产品； (e) 不包括子句 (a)、(b)、(c) 和 (d) 中的矿物和其他自然物质，该方境内开采或获得的； (f) 该方船舶在缔约方领海以外海域捕捞的海鱼捕捞货物和其他货物； (g) 该方船舶在领海以外海域生产的工厂船货物，这些货物是指子句 (f) 中提到的货物； (h) 该方在领海以外海域从海底或海底以下地层获得的货物，前提是该方根据《联合国海洋法公约》（1982 年 12 月 10 日在蒙特哥贝签署）的规定拥有开发这些海底或海底以下地层的权利； (i) 该方境内收集的物品，这些物品在该方境内已无法执行其原始用途，且无法恢复或修复，仅适用于处置或零件或原材料的回收； (j) 制造或加工操作或该方境内消耗产生的废料和废物，仅适用于处置或原材料的回收； (k) 该方境内从已无法执行其原始用途且无法恢复或修复的物品中回收的零件或原材料；以及 (l) 该方境内专门从子句 (a)、(b)、(c)、(d)、(e)、(f)、(g)、(h)、(i)、(j) 和 (k) 中提到的货物获得或生产的货物。

3. 根据第1款(c)项的目的，附件2中规定所使用材料需经历关税分类变更或特定制造或加工操作的产品特定规则，仅适用于非原产材料。

4. (a) For the purposes of subparagraph 1(c), the product specific rules set out in Annex 2 using the value-added method require that the qualifying value content of a good, calculated in accordance with subparagraph (b), is not less than the percentage specified by the rule for the good.

(b) For the purposes of calculating the qualifying value content of a good, the following formula shall be applied:

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 5, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

V.N.M. is the value of non-originating materials used in the production of a good.

5. F.O.B. referred to in subparagraph 4(b) shall be the value:

(a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or

(b) determined in accordance with Articles 1, 2, 3, 4, 5, 6, 7 and 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

6. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b), the value of a non-originating material used in the production of the good in a Party:

4. (a) 根据第1款(c)项的目的，附件2中使用增值方法的产品特定规则要求，根据第(b)款计算的商品合格价值含量不得低于该商品规则规定的百分比。

(b) 为计算商品合格价值含量，应适用以下公式：

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

其中：

Q.V.C. 是商品的合格价值含量，以百分比表示；

F.O.B. 是，除第5段规定外，买方向卖方支付的货物离岸价，无论运输方式如何，不包括在货物出口时被减免、免税或退还的任何内部消费税；而 V.N.M. 是用于商品生产的非原产材料的价值。

5. 第4(b)项所述的 F.O.B. 应为以下价值：

(a) 如商品有离岸价，但该离岸价未知且无法确定，则应调整为买方向商品生产者支付的商品第一个可确定的价格；或 (b) 如商品没有离岸价，则应根据海关估价协定第1、2、3、4、5、6、7和8条确定。

6. 对于根据第4(b)项计算商品合格价值含量的目的，在方生产商品中使用的非原产材料的价值：

(a) shall be determined in accordance with the Agreement on Customs Valuation, and shall include freight, insurance where appropriate, packing and all the other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or

(b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

7. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) in determining whether the good qualifies as an originating good of a Party, V.N.M. of the good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.

8. For the purposes of subparagraph 5(b) or 6(a), in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no transaction of the good or non-originating material.

Article 25
Accumulation

1. For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party.

2. For the purposes of calculating the qualifying value content of a good under subparagraph 4(b) of Article 24 in determining whether the good qualifies as an originating good of a Party, the value of a non-originating material produced in either Party and to be used in the production of the good may be limited to the value of non-originating materials used in the production of such non-originating material, provided that the good qualifies as an originating good of that Party under subparagraph 1(c) of Article 24.

(a) 应根据海关估价协定确定，并应包括运费、如适用保险、包装以及将材料运至商品生产方所在方的进口港口所发生的所有其他费用；或

(b) 如果该价值未知且无法确定，则应为该方为材料支付的第一个可确定的价格，但可能不包括在该方发生的将材料的供应商的仓库运往生产商所在地的所有成本，例如运费、保险和包装，以及在该方发生的任何其他已知且可确定成本。

7. 在根据第4(b)项确定货物是否为一方原产货物时，为计算该货物合格价值含量，其完税价格不应包括用于生产一方原产材料的非原产材料的价值，而这些原产材料用于生产该货物。

8. 根据第5(b)项或第6(a)项，在将海关估价协定应用于确定货物或非原产材料的价值时，该协定应相应地适用于国内交易或在该货物或非原产材料没有交易的情况下。

第25条 累积

1. 对于确定货物是否属于一方原产货物之目的，在另一方用作前述一方生产该货物之材料的一方原产货物，可被视为前述一方之原产材料。

2. 在根据第24条第4(b)款确定货物是否为一方原产货物时，为计算该货物的合格价值含量，在符合第24条第1(c)款规定的情况下，一方生产的非原产材料的价值可用于生产该货物的非原产材料的价值，前提是该货物符合该一方原产货物的规定。

Article 26
De Minimis

For the application of the product specific rules set out in Annex 2, non-originating materials used in the production of a good that do not satisfy an applicable rule for the good, shall be disregarded, provided that the totality of such materials does not exceed specific percentages in value, weight or volume of the good and such percentages are set out in the product specific rule for the good.

Article 27
Non-qualifying Operations

A good shall not be considered to satisfy the requirement of change in tariff classification or specific manufacturing or processing operation set out in Annex 2 solely by reason of:

(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;

(b) changes of packaging and breaking up and assembly of packages;

(c) disassembly;

(d) placing in bottles, cases, boxes and other simple packaging operations;

(e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;

(f) mere making-up of sets of articles; or

(g) any combination of operations referred to in subparagraphs (a), (b), (c), (d), (e) and (f).

Article 28
Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:

(a) transported directly from the other Party; or

第26条 微不足道

在应用附件2中规定的产品特定规则时，如果用于生产货物的非原产材料不满足该货物的适用规则，则应予以忽略，前提是该等材料在价值、重量或体积上的总量不超过货物中规定的特定百分比，且该百分比在货物的产品特定规则中规定。

Article 27
Non-qualifying Operations

货物不应仅因以下原因被视为满足附件2中规定的变更关税分类或特定制造或加工操作的要求：

(a) 为确保货物在运输和储存期间保持良好状态而进行的操作（如干燥、冷冻、盐腌）和其他类似操作；(b) 包装的变更和拆分与组装包装；(c) 拆卸；(d) 放入瓶子、箱、盒和其他简单包装操作；(e) 根据协调制度解释通则第2(a)条规则被归类为货物的零件和组件的收集；(f) 仅文章套装的组装；或(g) 第(a)、(b)、(c)、(d)、(e)和(f)项中提到的任何操作组合。第28条 发运标准

1. 另一方原产货物在满足以下条件时应被视为符合发运标准：

(a) 直接从另一方运输；或

(b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, that good shall not be considered as an originating good of the other Party.

Article 29
Exhibitions

Notwithstanding Article 28, an originating good of a Party imported into the other Party after an exhibition in a non-Party shall continue to qualify as an originating good of the former Party when it:

(a) remained under the control of the customs authority of the non-Party while it was in the non-Party; and

(b) was transported:

(i) directly to and from the non-Party; or

(ii) through other non-Parties for the purpose of transit or temporary storage in warehouses in such other non-Parties, provided that it did not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

Article 30
Unassembled or Disassembled Goods

1. Where a good satisfies the requirements of the relevant provisions of Articles 24, 25, 26 and 27 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

(b) 通过一个或多个非缔约方进行运输，目的是在非缔约方境内的仓库中进行转运或临时存储，前提是货物除卸货、重新装载以及任何其他为保持货物完好而进行的操作外，不进行其他操作。

2. 如果另一方的原产货物不符合第1段所述的发运标准，该货物不应被视为另一方的原产货物。

条款 29 展览

尽管有第28条，一方原产货物在非成员国举办的展览后进口至另一方时，当其:

(a) 仍然处于海关控制之下
非缔约方在其境内时的非缔约方权限；以及（b）其运输：（i）直接往返于非缔约方；或（ii）通过其他非缔约方，目的是为了转运或在其他非缔约方的仓库进行临时存储，前提是其未进行除卸货、重新装载以及任何其他保持其良好状态的操作。条款29 展览

1. 当货物满足第24条、第25条、第26条和第27条的相关规定要求，并从另一方以未组装或拆卸形式进口至一方，但根据《协调制度解释通则》第2(a)条规则被归类为组装货物时，该货物应被视为另一方的原产货物。

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2. A good assembled in a Party from unassembled or disassembled materials, which were imported into the Party and classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, shall be considered as an originating good of the Party, provided that the good would have satisfied the applicable requirements of the relevant provisions of Articles 24, 25, 26 and 27 had each of the non-originating materials among the unassembled or disassembled materials been imported into the Party separately and not as an unassembled or disassembled form.

Article 31
Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are commingled in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are commingled in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were commingled other than unloading, reloading and any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

Article 32
Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where the good is produced.

Article 33
Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, accessories, spare parts or tools delivered with the good that form part of the good’s standard accessories, spare parts or tools, shall be disregarded, provided that:

2. 在一方从未组装或拆卸的材料组装的货物中，这些材料被进口至该方并根据《协调制度解释通则》第2(a)条规则被归类为组装货物，如果该货物中未组装或拆卸材料中的每项非原产材料单独进口至该方而非以未组装或拆卸形式进口，则该货物应被视为该方的原产货物，前提是该货物本应满足第24条、第25条、第26条和第27条的相关规定要求。

Article 31
Fungible Goods and Materials

1. 为了确定某货物是否属于一方原产货物，在将一方的可替代原产材料和混合在库存中的可替代非原产材料用于生产该货物的情况下，材料的原产地可以根据该方公认会计原则下的库存管理方法确定。

2. 当一方的可替代原产货物和可替代非原产货物混合在库存中，并且在出口前未在该方混合地进行任何生产过程或任何操作（除卸货、重新装载以及任何其他保持货物完好状态的操作外），货物的原产地可以根据该方公认会计原则下的库存管理方法确定。

Article 32 间接材料

间接材料应被视为货物的原产材料，而不管它们是在哪里生产的。

Article 33 附件、备件和工具

1. 在确定用于某项货物生产的所有非原产材料是否经过适用的关税分类变更或附件2中规定的特定制造或加工操作时，随货物一同交付的附件、备件或工具，如果其构成货物标准附件、备件或工具的一部分，则应予以忽略，前提是:

(a) the accessories, spare parts or tools are not invoiced separately from the good, without regard of whether they are separately described in the invoice; and

(b) the quantities and value of the accessories, spare parts or tools are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 34
Packaging Materials and Containers for Retail Sale

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2, packaging materials and containers for retail sale, which are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System, shall be disregarded.

2. If a good is subject to a qualifying value content requirement, the value of packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 35
Packing Materials and Containers for Shipment

Packing materials and containers for shipment shall be disregarded:

(a) in determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 2; and

(b) in calculating the qualifying value content of a good.

(a) 附件、备件或工具未单独开具发票，无论其是否在发票中单独描述；以及 (b) 附件、备件或工具的数量和价值对于货物来说是惯常的。

2. 如果货物受到合格价值含量要求，则应将附件、备件或工具的价值计入该货物原产地方的原产材料价值，或非原产材料价值，视情况而定，以计算该货物的合格价值含量。

条款34
包装材料 和包含 零售销售

1. 在确定用于货物生产的所有非原产材料是否经历协调制度解释通则第5条规定的适用关税分类变更或附件2中规定的特定制造或加工操作时，根据协调制度解释通则规则5被归入货物的零售包装材料和容器应予忽略。

2. 如果货物受到合格价值含量要求的规定，则零售包装材料和容器的价值应作为货物生产方的原产材料价值，或非原产材料的价值，视情况而定，在计算货物的合格价值含量时予以考虑。

条款 35
包装材料 和容 器

运输包装材料和容器应不予考虑：

(a) 在确定所有非原产材料
用于某货物生产的材料是否经历适用的关税分类变更或附件2中规定的特定制造或加工操作；和

(b) 在计算某货物的合格价值含量
货物。

Article 36
Claim for Preferential Tariff Treatment

1. The importing Party shall require a certificate of origin for an originating good of the exporting Party from importers who claim the preferential tariff treatment for the good.

2. Notwithstanding paragraph 1, the importing Party shall not require a certificate of origin from importers for:

(a) an importation of originating goods of the exporting Party whose aggregate customs value does not exceed 200 United States dollars or its equivalent amount in the Party's currency, or such higher amount as it may establish, provided that the importation does not form part of importations that may reasonably be considered to have been made separately for the purpose of avoiding the requirement for a certificate of origin; or

(b) an importation of an originating good of the exporting Party, for which the importing Party has waived the requirement for a certificate of origin.

3. In the case where an originating good of the exporting Party is imported after an exhibition in a non-Party, the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit:

(a) a certificate or any other information given by the customs authority of that non-Party or other relevant entities, which evidences that the good meets the requirements of subparagraph(a) of Article 29; and

(b) (i) a copy of through bill of lading; or

(ii) if the good was transported through other non-Parties, a certificate or any other information given by the customs authorities of such other non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those other non-Parties.

Article 36 Claim for Preferential Tariff Treatment

1. 进口方应当要求出口方的原产货物进口商提供原产地证书，以证明该货物可以享受优惠关税待遇。

2. 但第1段规定除外，进口方不得要求进口商提供原产地证书：

(a) an importation of originating goods of the
出口方其总关税价值不超过200美元或相当于该方货币的等值金额，或其可设定的更高金额，但进口不应构成可合理视为为避免原产地证书要求而单独进行的进口的一部分；或

(b) 出口方原产货物的一种进口，进口方已放弃对原产地证书的要求。

3. 当出口方的原产货物在非成员国举办展览后进口时，进口方可要求进口商，为该货物申领优惠关税待遇，提交：

(a) 该非成员国海关当局或相关实体出具的证明或任何其他信息，证明货物符合第29条第(a)项的要求；以及

(b) (i) 通过提单的副本；或

(ii) 如果货物通过其他非缔约方运输，由这些其他非缔约方的海关当局或相关实体提供的证书或任何其他信息，证明货物仅未经卸货、重新装载和在那些其他非缔约方为保持货物良好状态而进行的任何其他操作，未发生其他操作。

4. Where an originating good of the exporting Party is imported through one or more non-Parties except for the case referred to in paragraph 3, the importing Party may require importers, who claim the preferential tariff treatment for the good, to submit:

(a) a copy of through bill of lading; or

(b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those non-Parties.

Article 37
Certificate of Origin

1. A certificate of origin referred to in paragraph 1 of Article 36 shall be issued by the competent governmental authority of the exporting Party on request having been made in writing by the exporter or its authorised agent. Such certificate of origin shall include minimum data specified in Annex 3.

2. For the purposes of this Article, the competent governmental authority of the exporting Party may designate other entities or bodies to be responsible for the issuance of certificate of origin, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party.

3. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting Party shall notify in writing the other Party of its designees.

4. For the purposes of this Chapter, upon the entry into force of this Agreement, the Parties shall establish each Party's format of certificate of origin in the English language in the Operational Procedures referred to in Article 45.

5. A certificate of origin shall be completed in the English language.

6. The competent governmental authority of the exporting Party shall provide the other Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority of the exporting Party or its designees.

4. 当出口方的原产货物通过一个或多个非缔约方进口，且不属于第3段所述情况时，进口方可以要求声称对该货物给予优惠关税待遇的进口商提交：

(a) 通过提单的副本；或 (b) 由此类非缔约方或相关实体提供的证书或任何其他信息，

该海关当局或其他相关实体，证明货物仅未经卸货、重新装载或在非缔约方处为保持良好状态而进行的任何其他操作。

条款37 原产地证书

1. 第36条第1段所述的原产地证书应由出口方主管当局应出口商或其授权代理人提出的书面要求而签发。该原产地证书应包括附件3中规定的最低数据。

2. 根据本条款，出口方主管当局可根据出口方法律法规的规定，授权其他实体或机构负责原产地证书的签发。

3. 如果出口方主管当局指定其他实体或机构执行原产地证书的签发，出口方应以书面形式通知另一方其指定代表。

4. 根据本章规定，在本协定生效时，缔约方应在第45条所述的操作程序中，以英语建立每一方的原产地证书格式。

5. 原产地证书应以英语填写。

6. 出口方主管当局应当向另一方提供其在出口方主管当局或其指定代表办公室使用的样本签名和印章印模。

7. An issued certificate of origin shall be applicable to a single importation of originating goods of the exporting Party into the importing Party and be valid for 12 months from the date of issuance.

8. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a certificate of origin on the basis of:

(a) a declaration provided by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the good to that exporter; or

(b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority of the exporting Party or its designees by the request of the exporter.

9. A certificate of origin shall be issued only after the exporter who requests the certificate of origin, or the producer of a good in the exporting Party referred to in subparagraph 8(b), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

10. Each Party shall ensure that the competent governmental authority of the exporting Party or its designees shall keep a record of issued certificate of origin for a period of three years after the date on which the certificate was issued. Such record will include all antecedents, which were presented to prove the qualification as an originating good of the exporting Party.

Article 38
Advance Rulings

The importing Party shall endeavour to, prior to the importation of a good, issue a written advance ruling as to whether the good to be imported qualifies as an originating good of the exporting Party to importers of the good of the exporting Party or their authorised agents and exporters and producers of the good in the exporting Party or their authorised agents, where a written application is made with all the necessary information.

7. 已签发的原产地证书应仅适用于出口方原产货物向进口方的一次进口，并自签发之日起有效期为12个月。

8. 当出口方的货物出口商不是该商品生产者时，出口商可依据以下情况申请原产地证书：

(a) 由出口商根据商品生产者向其提供的信息，向出口方主管当局或其指定代表作出的声明；或

(b) 由其自愿提供的声明
商品生产者根据出口商的要求，直接向出口方主管当局或其指定代表提出。

9. 原产地证书只有在申请原产地证书的出口商，或第8(b)项所述出口方的原产货物生产商，向出口方主管当局或其指定代表证明拟出口的货物符合出口方原产货物标准时，方可签发。

10. 每一方应确保出口方主管当局或其指定代表在原产地证书签发之日起三年内保存签发原产地证书的记录。该记录应包括所有先前提交的证明出口方为原产货物资格的证据。

条款 38
预先裁定

进口方应努力在货物进口前，就待进口货物是否属于出口方原产货物，向出口方货物进口商或其授权代理人以及出口方货物生产商或其授权代理人，发出书面预先裁定，前提是已提交包含所有必要信息的书面申请。

Article 39
Obligations regarding Exportations

Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 8(b) of Article 37:

(a) shall notify in writing the competent governmental authority of the exporting Party or its designees without delay when such exporter or producer knows that such good does not qualify as an originating good of the exporting Party; and

(b) shall keep the records relating to the origin of the good for three years after the date on which the certificate of origin was issued.

Article 40
Request for Checking of Certificate of Origin

1. For the purposes of determining whether a good imported from the other Party under preferential tariff treatment qualifies as an originating good of the other Party, the relevant authority of the importing Party may request information relating to the origin of the good from the competent governmental authority of the exporting Party on the basis of the certificate of origin, where it has reasonable doubt as to the authenticity of the certificate of origin or the accuracy of the information included in the certificate of origin.

Note: For the purposes of Articles 40, 41, 42 and 43, "relevant authority of the importing Party" means:

(a) in the case of Brunei Darussalam, the Ministry of Foreign Affairs and Trade; and

(b) in the case of Japan, the Ministry of Finance.

2. For the purposes of paragraph 1, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide the information requested in a period not exceeding three months after the date of receipt of the request.

第39条 出口义务

每一方应根据其法律法规，确保已签发原产地证书的出口商，或根据第37条第8(b)款所述出口方货物生产商：

(a) 应当立即以书面形式通知出口方主管当局或其指定代表，当该出口商或生产商知道该货物不符合出口方的原产货物时；以及 (b) 应当将该货物的原产地相关记录保存至原产地证书签发之日起三年后。

第40条
核查请求 核查 原产地证书

1. 为了确定从另一方进口并享受优惠关税待遇的货物是否属于另一方的原产货物，进口方相关当局在对其原产地证书的真实性或证书中包含的信息的准确性存有合理怀疑的情况下，可根据原产地证书，请求出口方主管当局提供与商品原产地有关的信息。

注释：根据第40条、第41条、第42条和第43条的规定，"进口方相关当局"是指：(a)在文莱达鲁萨兰国的情况下，外交和贸易部；以及(b)在日本的情况下，财政部。

2. 根据第1段的规定，出口方主管当局应根据该方法律法规，在收到请求之日起不超过三个月内提供所要求的信息。

If the relevant authority of the importing Party considers necessary, it may require additional information relating to the origin of the good. If additional information is requested by the relevant authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the information requested in a period not exceeding two months after the date of receipt of the request.

3. For the purposes of paragraph 2, the competent governmental authority of the exporting Party may request the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 37, to provide the former with the information requested.

Article 41
Verification Visit

1. If the relevant authority of the importing Party is not satisfied with the outcome of the request for checking pursuant to Article 40, it may request the exporting Party to:

(a) collect and provide information relating to the origin of a good and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the relevant authority of the importing Party to the premises of the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 8(b) of Article 37; and

(b) provide information relating to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designees during or after the visit pursuant to subparagraph (a).

2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1, the relevant authority of the importing Party shall deliver a written communication with such request to the exporting Party at least 40 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party whose premises are to be visited.

如果进口方相关当局认为有必要，它可以要求与商品原产地有关的其他信息。如果进口方相关当局要求提供其他信息，出口方主管当局应根据出口方法律法规，在收到请求之日起不超过两个月内提供所要求的信息。

3. 根据第2款的规定，出口方主管当局可以要求已签发原产地证书的出口商，或第37条8(b)款所述出口方商品生产者，向其提供所要求的信息。

第41条 核查访问

1. 如果进口方相关当局对根据第40条提出的核查请求的结果不满意，它可以要求出口方：

(a) 通过出口方主管当局与进口方相关当局共同对已签发原产地证书的出口商的场所，或第37条8(b)款所述出口方商品生产者的场所进行访问，收集与商品原产地有关的信息，并为此目的检查商品生产中使用的设施；以及

(b) 在根据第(a)款进行的访问期间或之后，提供出口方主管当局或其指定代表持有的与商品原产地有关的信息。

2. 当要求出口方根据第1段进行访问时，进口方相关当局应至少在访问建议日期前40天向出口方发出书面通知，要求其进行访问，且出口方应确认收到该通知。出口方主管当局应要求出口商，或待访问的出口方商品生产者提供书面同意。

3. The communication referred to in paragraph 2 shall include:

(a) the identity of the relevant authority of the importing Party issuing the communication;

(b) the name of the exporter, or the producer of the good in the exporting Party, whose premises are requested to be visited;

(c) the proposed date and place of the visit;

(d) the objective and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the certificate of origin; and

(e) the names and titles of the officials of the relevant authority of the importing Party to be present during the visit.

4. The exporting Party shall respond in writing to the importing Party, within 30 days of the receipt of the communication referred to in paragraph 2, if it accepts or refuses to conduct the visit requested pursuant to paragraph 1.

5. The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide within 45 days or any other mutually agreed period from the last day of the visit, to the relevant authority of the importing Party the information obtained pursuant to paragraph 1.

6. (a) In cases where the relevant authority of the importing Party considers as urgent, that relevant authority may, before or during the request for checking referred to in Article 40, make a request referred to in paragraph 1 to the exporting Party.

(b) Where the request referred to in subparagraph (a) is made, Article 40 shall be no longer applied.

3. 第2段所述的书面通知应包括：

(a) 发出通知的进口方相关当局的身份； (b) 被要求进行访问的出口方出口商或商品生产者的名称； (c) 拟议访问的日期和地点； (d) 拟议访问的目标和范围，包括对原产地证书中提到的验证涉及的货物的具体参考；以及 (e) 进口方相关当局在访问期间将出席的官员的姓名和职务。

4. 出口方应在收到第2段所述通知之日起30天内，以书面形式向进口方作出答复，说明其接受或拒绝根据第1段进行所请求的访问。

5. 出口方主管当局应根据该方法律和法规，在访问最后一天起45天内或任何其他双方同意的期限内，向进口方相关当局提供根据第1段获得的信息。

6. (a) 在进口方相关当局认为紧急的情况下，该当局可以在第40条所述的核查请求之前或期间，向出口方提出第1段所述的核查请求。 (b) 如果作出了第（a）款所述的请求，则第40条不再适用。

Article 42
Determination of Origin
and Preferential Tariff Treatment

1. The relevant authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Chapter.

2. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue the certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the relevant authority of the importing Party except where the certificate has been returned to the competent governmental authority of the exporting Party. The relevant authority of the importing Party may determine that the good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment when it receives the notification.

3. The relevant authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party:

(a) where the requirements to provide the information within the period referred to in paragraph 2 of Article 40 or paragraph 5 of Article 41 or to respond to the communication referred to in paragraph 2 of Article 41 within the period referred to in paragraph 4 of Article 41 are not met;

(b) where the request referred to in subparagraph 1(a) of Article 41 is refused; or

(c) where the information provided to the relevant authority of the importing Party pursuant to Article 40 or 41, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

条款 42
原产和优惠关税待遇 Determi

1. 进口方相关当局可以拒绝给予进口商声称享受优惠关税待遇的货物优惠关税待遇，如果该货物不符合出口方原产货物标准，或进口商未遵守本章的任何相关要求。

2. 出口方主管当局在取消签发原产地证书的决定时，应立即通知已签发原产地证书的出口商和进口方相关当局，除非原产地证书已退回出口方主管当局。进口方相关当局在收到通知时，可以确定该货物不符合出口方原产货物标准，并拒绝给予优惠关税待遇。

3. 进口方相关当局可以确定该货物不符合出口方原产货物标准，并拒绝给予优惠关税待遇，并应将书面决定发送给出口方主管当局：

(a) 在提供信息的要求 n
或未在《第41条》第5段所述期间内满足《第41条》第2段所述的通信的要求；

(b) 在《第41条》第1(a)项所述的请求被拒绝的情况下；或

(c) 根据第40条或第41条向进口方相关当局提供的信息不足以证明该货物是出口方的原产货物。

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4. After carrying out the procedures outlined in Article 40 or 41 as the case may be, the relevant authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination. The competent governmental authority of the exporting Party shall inform such determination by the relevant authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject of the visit referred to in Article 41.

Article 43
Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Chapter, and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. Information obtained by the relevant authority of the importing Party pursuant to this Chapter:

(a) may only be used by such authority for the purposes of this Chapter; and

(b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless a request for the information is made to the exporting Party and such information is provided to the importing Party, through the diplomatic channels or other channels established in accordance with the applicable laws and regulations of the exporting Party.

Article 44
Penalties and Measures against False Declaration

1. Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other sanctions against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 37, for providing false declaration or documents to the competent governmental authority of the exporting Party or its designees prior to the issuance of certificate of origin.

4. 在根据具体情况执行第40条或第41条规定的程序后，进口方相关当局应以书面形式向出口方主管当局提供关于该货物是否合格为出口方原产货物的决定，包括事实认定和法律依据。出口方主管当局应将进口方相关当局的决定通知出口商，或出口方境内该商品生产者，其场所是第41条所述访问的对象。

第43条
保密

1. 每一方应根据其法律法规，对其在本章规定下作为保密信息提供的信息保持保密，并保护该信息免受可能损害提供信息者竞争地位披露的影响。

2. 进口方相关当局根据本章获得的以下信息：

(a) 仅能由该当局用于本章规定的目的；以及 (b) 未经向出口方提出信息请求且该信息已通过出口方适用的法律法规规定的外交渠道或其他渠道提供给进口方，进口方不得在任何法院或法官进行的刑事程序中使用该信息。

第44条
Penalties and Meas ures against False Declaration

1. 每一方应根据其法律法规，对其已签发原产地证书的出口商，以及根据第37条第8(b)项所指出口方的原产货物生产商，建立或维持适当的处罚或其他制裁，以惩处其在原产地证书签发前向出口方主管当局或其指定代表提供的虚假申报或文件。

2. Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 8(b) of Article 37, for failing to notify in writing to the competent governmental authority of the exporting Party or its designees without delay after having known, after the issuance of certificate of origin, that such good does not qualify as an originating good of the exporting Party.

Article 45
Operational Procedures

Upon the date of entry into force of this Agreement, the Joint Committee shall adopt the Operational Procedures that provide detailed regulations pursuant to which the competent governmental authorities and other authorities concerned of the Parties shall implement their functions under this Chapter.

Article 46
Miscellaneous

1. Communications between the importing Party and the exporting Party shall be conducted in the English language.

2. For the application of the relevant product specific rules set out in Annex 2 and the determination of origin, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

Article 47
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

(a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 or 3, proposed by either Party; and

2. 每一方应根据其法律法规，对其已签发原产地证书的出口商，以及根据第37条第8(b)项所指出口方的原产货物生产商，采取其认为适当的措施，以惩处其在原产地证书签发后得知该货物不符合出口方原产货物资格，而未立即书面通知出口方主管当局或其指定代表的行为。

第45条 操作程序

在本协定生效之日起，联合委员会应制定操作程序，以提供详细规定，根据该规定，各方的有关当局应执行本章项下的职能。

第46条
杂项

1. 进口方与出口方之间的通信应以英语进行。

2. 对于附件2中列出的相关产品特定规则的应用以及原产地的确定，应适用出口方的公认会计原则。

条款 47 原产地规则分委员会

1. 为了有效实施和运作本章，应于本协定生效之日起设立原产地规则分委员会（以下简称本条款为“分委员会”）。

2. 分委员会的职能如下：

a) (审查并就以下事项向联合委员会提出适当的建议，如有必要：(i) 本章的实施和运作；(ii) 任何一方提出的对附件2或3的修订；以及

(iii) the Operational Procedures referred to in Article 45;

(b) considering any other matter as the Parties may agree related to this Chapter;

(c) reporting the findings of the Sub-Committee to the Joint Committee; and

(d) carrying out other functions as may be delegated by the Joint Committee in accordance with Article 11.

3. The Sub-Committee shall be:

(a) composed of representatives of the Governments of the Parties; and

(b) co-chaired by officials of the Governments of the Parties.

4. The Sub-Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed.

5. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

Chapter 4
Customs Procedures

Article 48
Scope and Objectives

1. This Chapter shall apply to customs procedures required for the clearance of goods traded between the Parties.

2. This Chapter shall be implemented by the Parties in accordance with the laws and regulations of each Party and within the available resources of their respective customs authorities.

3. The objectives of this Chapter are to establish a framework to ensure transparency, proper application of customs laws and prompt clearance of goods and to promote cooperation in the field of customs procedures, with a view to facilitating trade in goods between the Parties.

(iii) 第45条中提到的操作程序；

(b) 考虑缔约方可能就本章节达成的任何其他事项； (c) 将分委员会的调查结果报告给联合委员会；以及 (d) 根据第11条，执行联合委员会可能授予的其他职能。

3. 分委员会应：

(a) 由缔约方政府的代表组成；以及 (b) 由缔约方政府的官员共同主持。

4. 分委员会可以邀请除缔约方政府以外的相关实体代表，这些代表具备与将要讨论的问题相关的专业知识。

5. 分委员会应在缔约方商定的场所和时间举行会议。

第四章 海关程序 第48条 范围和目标

1. 本章适用于缔约方之间贸易货物的清关所需的海关程序。

2. 各方应根据各方的法律和法规，并在其各自海关当局可用的资源范围内实施本章。

3. 本章的目的是建立一个框架，以确保透明度、海关法律的正确适用以及货物的快速清关，并促进海关程序领域的合作，以促进缔约方之间货物的贸易。