

Article 5.2: 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 in its possession at the time the declaration is made;
- (c) provide, on the request of that Party's customs administration,
 - (i) a copy of the Certificate,
 - (ii) documentary evidence such as bills of lading or waybills that indicate the shipping route and all points of shipment and transshipment prior to the importation of the good into its territory, and
 - (iii) where the good is shipped through or transhipped in the territory of a non-Party referred to in Article 3.5(1)(b), a copy of the customs control documents that indicate, to the satisfaction of the customs administration, that the good remained under customs control while in the territory of such non-Party; and
- (d) promptly make a corrected declaration and pay any duties owing where the importer has reason to believe that a Certificate on which a declaration was based contains information that is not correct.

2. Each Party shall provide that, where an importer in its territory claims preferential tariff treatment for a good imported into its territory from the territory of the other Party, the Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Chapter.

3. Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party but the importer of the good did not have a valid Certificate of Origin for such good at the time of its importation, the importer of the good may, within a period of not less than three months after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, provided that the importer: