

ARTICLE 11

Exemptions

1. If a requested Party is of the opinion that providing assistance to the requesting Party under this Agreement would infringe on the sovereignty, security, public policy or other substantive national interest of the requested Party, or involve a violation of industrial, commercial or professional secrecy, it may refuse assistance or it may provide assistance only if certain conditions are met.
2. If the requesting Party would not be able to comply if a similar request were made by the requested Party, it shall draw attention to that fact in its request. The requested Party, through its customs administration, shall have the discretion to determine whether to comply with that request.
3. The requested Party may postpone assistance on the grounds that it will interfere with an ongoing investigation, prosecution or proceeding. In that case, the requested Party shall consult with the requesting Party, through their respective Customs administrations, to determine if assistance can be given subject to any terms and conditions as the requested Party may require.
4. When the assistance is refused or postponed, the reasons shall be promptly notified in writing to the requesting Party.

ARTICLE 12

Costs

1. The Parties shall, through their Customs administrations, waive all claims for the reimbursement of costs incurred in the execution of this Agreement, with the exception of expenses for witnesses, fees of experts and the costs of interpreters, other than government employees, which shall be borne by the requesting Party.
2. If expenses of a substantial or extraordinary nature are necessary to execute a request, the Parties shall, through their Customs administrations, consult to determine the terms and conditions under which the request may be carried out, as well as the manner in which the costs shall be borne.