

**Article 2.3: Definitions**

For purposes of this Chapter:

- **customs duty** includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation, but does not include any:
  - (a) charge equivalent to an internal tax imposed consistently with Article III:2 of the GATT 1994 as specified in, or any equivalent provision of a successor agreement to which both Parties are party, in respect of like, directly competitive or substitutable goods of the Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;
  - (b) antidumping or countervailing duty that is applied in accordance with the WTO Agreement, including the GATT 1994 pursuant to a Party's domestic law; and
  - (c) fee or other charge in connection with importation commensurate with the cost of services rendered.
- **existing customs duty** means the rate of duty applicable to imports from the other Party on January 1, 1996.
- **repair or alteration** does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good.