

*Note to Article 9*

For the purposes of Article 9, "time of importation" may include the time of entry for customs purposes.

*Note to Article 11*

1. Article 11 provides the importer with the right to appeal against a valuation determination made by the customs administration for the goods being valued. Appeal may first be to a higher level in the customs administration, but the importer shall have the right in the final instance to appeal to the judiciary.
2. "Without penalty" means that the importer shall not be subject to a fine or threat of fine merely because he chose to exercise his right of appeal. Payment of normal court costs and lawyers' fees shall not be considered to be a fine.
3. However, nothing in Article 11 shall prevent a Party from requiring full payment of assessed customs duties prior to an appeal.

*Note to Article 15*

*Paragraph 4*

For the purposes of this Article, the term "persons" includes legal persons, where appropriate.

*Paragraph 4 (e)*

For the purposes of this Agreement, one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.