

Article 4.9: Review and Appeal

1. Each Party shall ensure that an administrative action or official decision taken in respect of the import of goods is promptly reviewable by judicial, arbitral, or administrative tribunals or through administrative procedures.
2. The tribunal or official conducting the review referred to in paragraph 1 shall be independent of the official or office issuing the decision and shall have the competence to maintain, modify or reverse the determination, in accordance with the Party's law.
3. Before requiring a person to seek redress at a more formal or judicial level, each Party shall provide for an administrative level of appeal or review that is independent of the official or, if applicable, the office responsible for the original action or decision.
4. Each Party shall grant a person that has received an advance ruling pursuant to Article 4.8 (Advance Rulings for Tariff Classification) substantially the same right of review and appeal of determinations of advance rulings by its customs authority that the Party provides to importers in its territory.

Article 4.10: Penalties

Each Party shall ensure that its customs legislation provides that any penalty imposed for a breach of customs legislation or procedures is proportionate and non-discriminatory and, in its application, does not result in unwarranted delays.

Article 4.11: Confidentiality

1. Each Party shall, in accordance with its law:
 - (a) treat as strictly confidential information obtained under this Chapter that is by its nature confidential or that is provided on a confidential basis; and
 - (b) protect that information from disclosure that could prejudice the competitive position of the person providing the information.
2. If the Party receiving or obtaining the information referred to in paragraph 1 is required by its law to disclose this information, that Party shall notify the Party or person who provided the information.
3. Each Party shall ensure that information collected under this Chapter shall only be used for purposes related to the administration and enforcement of customs matters, except with the permission of the Party or person that provided the information.