

8. The definition of **identical or similar goods** in Article D-16 of the CCFTA is amended by replacing “Customs Valuation Code” with “Customs Valuation Agreement”.
9. The definition of **transaction value** is amended by replacing “Customs Valuation Code” with “Customs Valuation Agreement”.

ARTICLE VII

Amendments to Chapter E (Customs Procedures)

1. Article E-02(3) of the CCFTA is deleted and replaced with the following:

“3. Where a good would have qualified as an originating good when it was imported into the territory of a Party, but no claim for preferential tariff treatment was made at that time, the importing Party shall permit the importer, within a period of one year or for such longer period specified by its domestic law after the date on which the good was imported, to apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, on presentation of:

 - (a) a written declaration that the good qualified as an originating good at the time of importation;
 - (b) a copy of the Certificate of Origin; and
 - (c) such other documentation relating to the importation of the good as that Party may require.”.
2. Article E-09(1)(c) of the CCFTA is amended by replacing the reference to “Customs Valuation Code” with “Customs Valuation Agreement”.
3. The following paragraph is added after Article E-12(2) of the CCFTA:

“3. With respect to goods considered originating in accordance with Article D-04 (Rules of Origin – Accumulation), the Parties may cooperate with a non-Party to develop customs procedures based on the principles of this Chapter.”.