

2. The requested Party may respond in accordance with the specific procedures or methodology identified by the requesting Party pursuant to Article 8.5, unless the specific procedures or methodology conflicts with the domestic law or administrative procedures or policies in the customs territory of the requested Party.
3. The Parties shall ensure that, if the requested customs administration is not the appropriate authority to respond to a request, it endeavours to:
 - (a) promptly transmit the request to the appropriate authority; or
 - (b) identify the appropriate authority and indicate the name of the appropriate authority to the requesting Party.
4. A Party shall respond to requests in either the English or Chinese language.

ARTICLE 10

Exemptions

1. If a requested Party is of the opinion that providing assistance to the requesting Party under this Agreement would infringe upon the sovereignty, security, public policy or other substantive national interest, or involve a violation of industrial, commercial or professional secrecy, it may refuse to provide assistance or it may provide assistance subject to any terms and conditions it may establish.
2. The requested Party may postpone assistance if providing the assistance would interfere with an ongoing investigation, prosecution, or administrative proceeding. In that case, the requested Party shall consult with the requesting Party, through their respective customs administrations, to determine whether the requesting Party can meet the terms and conditions for assistance established by the requested Party.
3. In cases where the requesting Party would be unable to comply if a similar request is made by the other Party, it shall report this fact on making the request. Compliance with such a request shall be at the discretion of the requested Party.
4. The requesting Party may take into account the associated resource and cost implications for the requested Party's administration in responding to requests for information. The requesting Party may consider the proportionality between its fiscal interest in pursuing its request and the efforts to be made by the requested Party in providing the information. If the requested Party considers that the effort required to comply with a request is clearly disproportionate to the perceived benefit to the requesting Party, it may decline to provide the requested assistance.
5. If the requested Party is unable to comply with the request, it shall notify the requesting Party promptly in writing, including through electronic means, of the reasons why it is unable to comply and give any additional information that it considers would be helpful to the other authority.