(b) a certificate or any other information given by the customs authority of such non-Parties or other relevant entities, which evidences that the product has not undergone operations other than splitting up of the consignment, and unloading, reloading and any other operation designed to preserve it in good condition in those non-Parties.

4. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where such product is not considered as an originating product of the importing or the exporting Party or where the importer fails to comply with any of the relevant requirements of this Annex.

Article XXII
Supporting Documents

The documents referred to in paragraph 4 of Article XVI of this Annex and paragraph 6 of Article XIX of this Annex used for the purposes of proving that the product covered by a proof of origin qualifies as an originating product of a Party may consist of *inter alia* the following:

(a) direct evidence of the processes carried out by the exporter or producer to obtain the products concerned, contained for example in his or her transaction documents;

(b) documents proving that the materials used in the production of the product qualify as originating products of a Party, issued or produced in the customs territory of a Party where these documents are used, as provided for in its laws and regulations;

(c) documents proving the working or processing of materials in the customs territory of a Party, issued or produced in the customs territory of a Party where these documents are used, as provided for in its laws and regulations; or

(d) proof of origin proving that the materials used in the production of the product qualify as originating products of a Party, issued or produced in the customs territory of a Party.

Article XXIII
Preservation of Documents and Records

1. The exporter to whom a Certificate of Origin was issued shall keep the documents referred to in paragraph 4 of Article XVI of this Annex for at least three years after the date on which the Certificate of Origin was issued.

2. The approved exporter who has produced an origin declaration shall keep a copy of the commercial document on which the origin declaration was produced as well as the documents referred to in paragraph 6 of Article XIX of this Annex for at least three years after the date on which the origin declaration has been produced.

3. The producer of a product referred to in subparagraph 5(b) of Article XVI of this Annex and the person referred to in subparagraph 5(c) of Article XVI of this Annex shall keep the records relating to the origin of the product for at least three years after the date on which the Certificate of Origin was issued or after the date on which the declaration referred to in subparagraph 5(c) of Article XVI of this Annex was given by the person to the exporter, as specified in the laws and regulations of the exporting Party.

4. The producer of a product referred to in subparagraph 5(b) of Article XIX of this Annex and the person referred to in subparagraph 5(c) of Article XIX of this Annex shall keep the records relating to the origin of the product for at least three years, or a longer period where it is specified in the laws and regulations of the exporting Party, after the date on which the declaration referred to in subparagraphs 5(b) or 5(c) of Article XIX of this Annex was given by the producer or person to the approved exporter, as specified in the laws and regulations of the exporting Party.