Article XXVII
Penalties and Measures against Fraudulent Acts

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties, sanctions, or other measures against its exporters, and the producers and persons referred to in Articles XVI and XIX of this Annex who have committed fraudulent acts in connection with a proof of origin.

Article XXVIII
Operational Procedures

Upon entry into force of this Agreement, the Joint Committee shall adopt Operational Procedures that provide detailed regulations pursuant to which the customs authorities, the competent governmental authorities and other relevant authorities of the Parties shall implement their functions under this Annex.

Article XXIX
Miscellaneous

1. Communications between the importing Party and the exporting Party shall be conducted in the English language.

2. For the purposes of determining the origin in accordance with Section 2, the generally accepted accounting principles in the customs territory of the exporting Party shall be applied.

Section 6
Final Provisions

Article XXX
Sub-Committee on Rules of Origin, Customs Procedures and Trade Facilitation

1. For the purposes of the effective implementation and operation of Chapter 3 and this Annex, the Sub-Committee on Rules of Origin, Customs Procedures and Trade Facilitation (hereinafter referred to in this Article as "the Sub-Committee") is hereby established.

2. The functions of the Sub-Committee shall be:

(a) reviewing, monitoring and, as necessary, making appropriate recommendations to the Joint Committee on:

(i) the implementation and operation of Chapter 3 and this Annex;

(ii) any amendments to Appendices 1 to 3 to this Annex; and

(iii) the Operational Procedures referred to in Article XXVIII of this Annex;

(b) considering any other matter related to Chapter 3 and this Annex as the Parties may agree;

(c) reporting its findings to the Joint Committee; and

(d) carrying out other tasks assigned by the Joint Committee.

3. The Sub-Committee shall meet at such time and venue as may be agreed by the Parties.