1. This Chapter shall apply to customs procedures required for the clearance of goods traded between the Parties, to promote the following aspects of the customs procedures:

(a) transparency;

(b) simplification and harmonization; and

(c) cooperation and exchange of information.

2. This Chapter shall be implemented by the Parties in accordance with the laws and regulations of each Party and within the available resources of their respective customs authorities.

Article 39
Definitions

For the purposes of this Chapter, the term "customs laws" means such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party.

Article 40
Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person.

2. When information that has been made available must be revised due to changes in its customs laws, each Party shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless such an advance notice is precluded.

3. At the request of any interested person of the Parties, each Party shall, wherever appropriate, provide, as quickly and as accurately as possible, information relating to the specific customs matters raised by the interested person and pertaining to its customs laws. Each Party shall supply not only the information specifically requested but also any other pertinent information which it considers the interested person should be made aware of.

Article 41
Customs Clearance

1. The Parties shall apply their respective customs procedures in a predictable, consistent, and transparent manner.

2. For prompt customs clearance of goods traded between the Parties, each Party shall:

(a) endeavor to make use of information and communications technology;

(b) simplify its customs procedures;

(c) harmonize its customs procedures, as far as possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council; and

(d) promote cooperation, wherever appropriate, between its customs authority and:

(i) other national authorities of the Party;

(ii) the trading communities of the Party; and

(iii) the customs authorities of non-Parties.

3. Each Party shall provide affected parties with easily accessible processes of administrative and judicial review of its administrative actions relating to customs matters.

Article 42
Goods in Transit

Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.

Article 43
Cooperation and Exchange of Information

1. The Parties shall cooperate and exchange information with each other in the field of customs procedures, including their enforcement against the trafficking of prohibited goods and the importation and exportation of goods suspected of infringing intellectual property rights.

2. Such cooperation and exchange of information shall be implemented as provided for in the Implementing Agreement.

3. Paragraph 3 of Article 6 shall not apply to the exchange of information under this Article.

Article 44
Sub-Committee on Customs Procedures