(d) promptly make a corrected declaration and pay any duties owing where the importer has reason to believe that a proof of origin on which a declaration was based contains information that is not correct.

Notwithstanding the provisions of Article 39, the importer shall submit a Certificate of Origin for claiming preferential tariff treatment for the originating goods specified as "Specifically Described Goods" in Annex 2-B of the Uniform Regulations referred to in Article 10.

2. Where an importer claims preferential tariff treatment for a good imported into a Party from the other Party, the customs authority of the importing Party may deny preferential tariff treatment to the good if the importer fails to comply with any requirement under this Article.

3. Each Party shall ensure that, in the case that the importer at the time of importation does not have in its possession a proof of origin, the importer of the good may, in accordance with the domestic laws and regulations of the importing Party, provide the proof of origin and if required such other documentation relating to the importation of the good at a later stage, within a period not exceeding 1 year after the time of importation.

Article 41
Obligations Regarding Exportations

1. Each Party shall ensure that an exporter having completed and signed a certificate of origin or a producer referred to in paragraph 4 of Article 39A that becomes to have reasons to believe that the certificate contains incorrect information, or the approved exporter referred to in paragraph 2 of Article 39B having produced an origin declaration that becomes to have reasons to believe that the good indicated in the origin declaration does not qualify as an originating good, shall promptly notify in writing, of any change that could affect the accuracy or validity of the certificate of origin or the origin declaration to all persons to whom he gave the certificate or the declaration, as well as to its competent governmental authority or its designees and to the customs authority of the importing Party. The notification shall be sent in the manner specified in the Uniform Regulations referred to in Article 10. If this is done prior to the commencement of a verification referred to in Article 44 and if the exporter or producer or the approved exporter demonstrates that at time of issuance of the certificate of origin or production of the origin declaration he possessed facts upon which he could reasonably rely to the effect that the good qualified as an originating good, the exporter or producer or the approved exporter shall not be subject to penalties for having submitted an incorrect certificate or the declaration.