Article 3.24
Non-Party Invoices

The customs administration of the importing Party shall not reject Documentary Evidence of Origin only for the reason that the invoice was issued in a non-Party.

Article 3.25
Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Chapter, and shall protect that information from disclosure.

2. Information obtained by the customs administration of the importing Party pursuant to this Chapter:

(a) may only be used by such authority for the purposes of this Chapter; and

(b) shall not be used by the importing Party for presentation in criminal proceedings carried out by a court or a judge, unless such information was provided for use in criminal proceedings on request of the importing Party, through diplomatic channels or other channels established in accordance with the laws and regulations of the exporting Party.

3. This Article shall not preclude the use or disclosure of information to the extent such use or disclosure is required by the laws and regulations of the importing Party receiving the information. The importing Party shall, wherever possible, give advance notice of any such disclosure to the exporting Party.

Article 3.26
Penalties

Each Party shall adopt or maintain appropriate penalties or other measures against violations of its laws and regulations relating to the provisions of this Chapter.

Article 3.27
Transitional Provisions for Goods in Transport or Storage

1. Within four months after the date of entry into force of this Agreement, or such longer period as allowed by the importing Party, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

(a) is in the process of being transported from the exporting Party to the importing Party; or

(b) has not been released from customs control, including from temporary storage in a warehouse regulated by the customs administration of the importing Party.

2. For the purpose of paragraph 1, the provisions of Article 3.17 shall apply, and for the purpose of this Article, a Certificate of Origin may be issued retrospectively.

Article 3.28
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “the Sub-Committee”).

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

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

(i) the implementation and operation of this Chapter;

(ii) any amendments to Annex 2 (Product Specific Rules) including amendments to reflect periodic amendments to the Harmonized System, and to Annex 3 (Data Elements for Documentary Evidence of Origin), proposed by either Party; and