2. Paragraph 1 does not apply to a good in the customs territory of a Party under customs control without payment of import duties and taxes that is exported for repair or alteration and that does not re-enter the customs territory under customs control without payment of import duties and taxes.

3. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the customs territory of the other Party for repair or alteration, provided that the good is re-exported from the customs territory of the importing Party within the period specified in its laws and regulations.

4. For the purposes of this Article, "repair" or "alteration" means any operation or process undertaken on a good to remedy operational defects or material damage and entailing the re-establishment of the good to its original function, or to ensure its compliance with technical requirements for its use. Repair or alteration of a good includes restoring and maintenance regardless of a possible increase in the value of the good, but does not include an operation or process that:

(a) destroys a good's essential characteristics or creates a new or commercially different good;

(b) transforms an unfinished good into a finished good; or

(c) changes the function of a good.

ARTICLE 2.10

Temporary admission of goods

Each Party shall grant duty-free temporary admission into its customs territory for the following goods in accordance with its laws and regulations, provided that such goods do not undergo any change except normal depreciation due to the use made of them and that they are exported within the time period set by each Party:

(a) goods for display or use at exhibitions, fairs, meetings or similar events;

(b) professional equipment, including equipment for the press or for sound or television broadcasting, cinematographic equipment, ancillary apparatus for such equipment and accessories thereto;

(c) commercial samples and advertising films and recordings;

(d) containers and pallets in use or to be used in the shipment of goods in international traffic and accessories and equipment therefor;

(e) welfare materials for seafarers;

(f) goods imported exclusively for scientific purposes;

(g) goods imported for international sports contests, demonstrations or training;

(h) personal effects owned by temporarily visiting travellers; and

(i) tourist publicity materials.

ARTICLE 2.11

Customs valuation

For the purpose of determining the customs value of goods traded between the Parties, the provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement shall apply, *mutatis mutandis*.