(d) the consignment which is to be re-exported using the back-to-back Proof of Origin does not undergo any further processing in the intermediate Party, except for repacking or logistics activities such as unloading, reloading, storing, splitting up of the consignment, or labelling only as required by the laws, regulations, procedures, administrative decisions, and policies of the importing Party, or any other operations necessary to preserve a good in good condition or to transport a good to the importing Party;

(e) for partial export shipments, the partial export quantity shall be shown instead of the full quantity of the original Proof of Origin, and the total quantity re-exported under the partial shipment shall not exceed the total quantity of the original Proof of Origin; and

(f) information on the back-to-back Proof of Origin includes the date of issuance and reference number of the original Proof of Origin.

2. The verification procedures referred to in Article 3.24 (Verification) shall also apply to the back-to-back Proof of Origin.

Article 3.20: Third-Party Invoicing

An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter.

Article 3.21: Approved Exporter

1. Each Party shall provide for the authorisation of an exporter who exports goods under this Agreement as an approved exporter, in accordance with its laws and regulations. An exporter seeking such authorisation must apply in writing or electronically and must offer to the satisfaction of the competent authority of the exporting Party all guarantees necessary to verify the originating status of the good for which a Declaration of Origin is completed. The competent authority of an exporting Party may grant the status of approved exporter subject to any conditions which it considers appropriate, including the following:

(a) that the exporter is duly registered in accordance with the laws and regulations of the exporting Party;

(b) that the exporter knows and understands the rules of origin as set out in this Chapter;

(c) that the exporter has a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Party;

(d) that the exporter has a record of good compliance, measured by risk management of the competent authority of the exporting Party;

(e) that the exporter, in the case of a trader, is able to obtain a declaration by the producer confirming the originating status of the good for which the Declaration of Origin is completed by an approved exporter and the readiness of the producer to cooperate in verification in accordance with Article 3.24 (Verification) and meet all requirements of this Chapter; and

(f) that the exporter has a well-maintained bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party.

2. The competent authority of an exporting Party shall:

(a) make its approved exporter procedures and requirements public and easily available;

(b) grant the approved exporter authorisation in writing or electronically;

(c) provide the approved exporter an authorisation code which must be included in the Declaration of Origin; and

(d) promptly include the information on the authorisation granted in the approved exporter database referred to in paragraph 6.

3. An approved exporter shall have the following obligations:

(a) to allow the competent authority of an exporting Party access to records and premises for the purposes of