compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.

4. The customs authority of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.

5. The importer shall demonstrate that the requirements referred to in Article 3.15 (Direct Consignment) have been met and provide such evidence on request of the customs authority of the importing Party.

6. Where a Proof of Origin is submitted to the customs authority of an importing Party after the expiration of the period of time for its submission, such Proof of Origin may still be accepted, subject to the importing Party's laws, regulations, or administrative practices, when failure to observe the period of time results from *force majeure* or other valid causes beyond the control of the importer or exporter.

Article 3.23: Post-Importation Claims for Preferential Tariff

1. Each Party, subject to its laws and regulations, shall provide that where a good would have qualified as an originating good when it was imported into that Party, the importer of the good may, within a period specified by its laws and regulations, and after the date on which the good was imported, apply for a refund of any excess duties, deposit, or guarantee paid as the result of the good not having been granted preferential tariff treatment, on presentation of the following to the customs authority of that Party:

   (a) a Proof of Origin and other evidence that the good qualifies as an originating good; and

   (b) such other documentation in relation to the importation as the customs authority may require to satisfactorily evidence the preferential tariff treatment claimed.

2. Notwithstanding paragraph 1, each Party may require, in accordance with its laws and regulations, that the importer notify the customs authority of that Party of its intention to claim preferential tariff treatment at the time of importation.

Article 3.24: Verification[6]

1. For the purposes of determining whether a good imported into one Party from another Party qualifies as an originating good under this Chapter, the competent authority of the importing Party may conduct a verification process by means of:

   (a) a written request for additional information from the importer;

   (b) a written request for additional information from the exporter or producer;

   (c) a written request for additional information to the issuing body or competent authority of the exporting Party;

   (d) a verification visit to the premises of the exporter or producer in the exporting Party to observe the facilities and the production processes of the good and to review the records referring to origin, including accounting files;[7] or

   (e) any other procedures to which the concerned Parties may agree.

2. The importing Party shall:

   (a) for the purposes of subparagraph 1(b), send a written request with a copy of the Proof of Origin and the reasons for the request to the exporter or producer of the good, and the competent authority of the exporting Party;

   (b) for the purposes of subparagraph 1(c), send a written request with a copy of the Proof of Origin and the reasons for the request to the issuing body or competent authority of the exporting Party; and

   (c) for the purposes of subparagraph 1(d), request the written consent of the exporter or producer whose premises are going to be visited, and the competent authority of the

[6] For the purposes of this Article, a Party may designate one of its contact points designated pursuant to Article 3.33 (Contact Points) as a single contact point for the verification of its exported goods with a view to facilitating the verification.

[7] A verification visit under this subparagraph shall only be undertaken after a verification process in accordance with subparagraph (c) has been conducted.