(c) person's rights and obligations.

3. The Parties acknowledge that the information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

4. Each Party shall, wherever practicable, use the result of post-clearance audit in applying risk management.

Article 4.17: Time Release Studies

1. Each Party is encouraged to measure the time required for the release of goods by its customs authority periodically and in a consistent manner, and to publish the findings thereof, using tools such as the *Guide to Measure the Time Required for the Release of Goods* issued by the World Customs Organization with a view to:

   (a) assessing its trade facilitation measures; and

   (b) considering opportunities for further improvement of the time required for the release of goods.

2. Each Party is encouraged to share with the other Parties its experiences in the time release studies referred to in paragraph 1, including methodologies used and bottlenecks identified.

Article 4.18: Review and Appeal

1. Each Party shall provide that any person to whom its customs authority issues an administrative decision[6] has the right, within its territory, to:

   (a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and

   (b) a judicial appeal or review of the decision.[7]

2. The legislation of a Party may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

3. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner.

4. Each Party shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given either:

   (a) within set periods as specified in its laws or regulations; or

   (b) without undue delay,

   the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.[8]

5. Each Party shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary.

6. Each Party shall ensure that the person referred to in paragraph 1 is not treated unfavourably merely because that person seeks review of an administrative decision or omission referred to in paragraph 1.

7. Each Party is encouraged to make this Article applicable to an administrative decision issued by a relevant border agency other than its customs authority.

8. The decision, and the reasons for the decision, of an administrative or judicial review or appeal shall be provided in writing.

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[6] For the purposes of this Article, "administrative decision" means a decision with a legal effect that affects the rights and obligations of a specific person in an individual case. It shall be understood that an administrative decision referred to in this Article covers an administrative action within the meaning of Article X of GATT 1994 or failure to take an administrative action or decision as provided for in a Party's laws and regulations and legal system. For addressing such failure, a Party may maintain an alternative administrative mechanism or judicial recourse to direct the customs authority to promptly issue an administrative decision in place of the right to appeal or review under subparagraph 1(a).

[7] Brunei Darussalam may comply with this paragraph by establishing or maintaining an independent body to provide impartial review of the determination.

[8] Nothing in this paragraph shall prevent a Party from recognising administrative silence on appeal or review as a decision in favour of the petitioner in accordance with its laws and regulations.