

4. Replace Chapter 4 (Non-Tariff Measures) with:

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1

Objectives

The objectives of this Chapter are to:

- (a) ensure predictability, consistency, and transparency in the application of customs laws and regulations of Member States;
- (b) promote efficient administration of customs procedures and expeditious clearance of goods;
- (c) simplify and modernise customs procedures of each Member State and harmonise them to the extent possible with relevant international standards;
- (d) promote co-operation among the customs authorities of Member States; and
- (e) facilitate trade among Member States.

Article 4.2

Definitions

For the purposes of this Chapter:

- (a) **clearance** means the accomplishment of the customs formalities necessary to allow goods to

enter for domestic use, to be exported or to be placed under another customs procedure;

- (b) **customs control** means measures applied by the customs authority to ensure compliance with customs laws and regulations of a Member State;
- (c) **customs laws and regulations** means the statutory and regulatory provisions relating to the importation, exportation, movement, or storage of goods, the administration and enforcement of which are specifically charged to a customs authority, and any regulations made by a customs authority, under its statutory powers;
- (d) **customs procedure** means the measures applied by the customs authority of a Member State to goods and to the means of transport that are subject to its customs laws and regulations;
- (e) **customs territory** means the territory in which the customs law of a Member State applies;
- (f) **electronic format** means, *inter alia*, formats suitable for automated interpretation and electronic processing without human intervention, as well as digitised images and forms;
- (g) **express consignment** means all goods imported by or through an enterprise that operates a consignment service for the expeditious cross-border movement of goods and assumes liability to the customs authority for those goods;
- (h) **guarantee** means a surety, deposit, or other appropriate monetary or non-monetary instrument which ensures to the satisfaction of the customs authorities that an obligation to the customs authorities will be fulfilled;

- (i) **means of transport** means various types of vessels, vehicles, and aircrafts which enter or leave the customs territory of a Member State carrying natural persons, goods, or articles;
- (j) **release of goods** means the action by the customs authorities to permit goods undergoing clearance to be placed at the disposal of the persons concerned;
- (k) **supporting documents** means the documents or data, in support of a customs declaration, which are necessary for the customs authorities of a Member State to permit control of the operation and to ensure that all requirements relating to the application of customs laws and regulations have been complied with; and
- (l) **trade administration documents** means forms issued or controlled by a Member State which must be completed by or for an importer, exporter, or transport operator in relation to the import, export, or transit of goods.

Article 4.3

Scope

This Chapter shall apply to customs procedures applied to goods traded among the Member States and to the means of transport which enter or leave the customs territory of each Member State.

Article 4.4

Customs Procedures

1. Each Member State shall ensure that its customs procedures and practices are predictable, consistent, transparent, and trade facilitating, including through the expeditious clearance of goods.
2. Each Member State shall ensure that its customs procedures, where possible and to the extent permitted by their respective customs laws and regulations, conform with the standards and recommended practices of the World Customs Organization (WCO) and the WTO.
3. The customs authority of each Member State shall review its customs procedures with a view to simplifying such procedures to facilitate trade.

Article 4.5

Consistency

1. Member States shall ensure that its customs laws and regulations are consistently implemented and applied throughout its customs territory. For greater certainty, this does not prevent the exercise of discretion granted to the customs authority of Member States where such discretion is granted by that Member States' customs laws and regulations, provided that the discretion is exercised consistently throughout that Member States' customs territory and in accordance with its customs laws and regulations.
2. In fulfilling the obligation in paragraph 1, Member States shall endeavour to adopt or maintain administrative measures to ensure consistent implementation and application of its customs laws and regulations throughout its customs territory, preferably by establishing an administrative mechanism which

assures consistent application of the customs laws and regulations of that Member State among its regional customs offices.

3. Each Member State is encouraged to share with the other Member States its practices and experiences relating to the administrative mechanism referred to in paragraph 2 with a view to improving the operations thereof.

4. If a Member State fails to comply with the obligations in paragraphs 1 and 2, another Member State may consult with that Member State on the matter in accordance with the consultation procedures under Article 4.18 (Customs Co-operation).

Article 4.6

Transparency

1. Each Member State shall promptly publish, on the internet to the extent possible, the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested persons to become acquainted with them:

- (a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;
- (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation, or transit;

- (d) rules for the classification or valuation of products for customs purposes;
- (e) laws, regulations, and administrative rulings of general application relating to rules of origin;
- (f) import, export, or transit restrictions or prohibitions;
- (g) penalty provisions for breaches of import, export, or transit formalities;
- (h) procedures for appeal or review; and
- (i) agreements to which it is party, or parts thereof with any country or countries relating to importation, exportation, or transit.

2. In particular, each Member State shall make available, and update to the extent possible and as appropriate, the following through the internet:

- (a) a description¹ of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested persons of the practical steps needed for importation, exportation, and transit;
- (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member State; and
- (c) contact information for the enquiry points as well as information on how to make enquiries on customs matters as provided in Article 4.19 (Enquiry Points).

¹ Each Member State has the discretion to state on its website the legal limitations of this description.

3. To the extent possible, when developing new, or amending existing, customs laws and regulations, each Member State shall publish, or otherwise make readily available such proposed new or amended customs laws and regulations and provide a reasonable opportunity for interested persons to comment on the proposed customs laws and regulations, unless such advance notice is precluded.

4. Each Member State shall, to the extent practicable and in a manner consistent with its laws and regulations and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them is otherwise made publicly available, as early as possible before the date of their entry into force, in order to enable traders and other interested persons to become acquainted with them.

5. Nothing in this Article shall be construed as requiring the publication or provision of information other than in the language of the Member State. The Member State is, however, encouraged to publish or provide information in paragraphs 1 and 2 in the English language to the extent practicable.

Article 4.7

Confidentiality

1. Nothing in this Chapter shall be construed to require any Member State to furnish or allow access to confidential information pursuant to this Chapter the disclosure of which it considers would:

- (a) be contrary to the public interest as determined by its laws;

- (b) be contrary to any of its laws, including those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) impede law enforcement; or
- (d) prejudice legitimate commercial interests, which may include competitive position of particular enterprises, public or private.

2. Where a Member State provides information to another Member State in accordance with this Chapter and designates the information as confidential, the Member State receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Member State providing the information, and not disclose it without the specific written permission of the Member State providing the information.

Article 4.8

Risk Management

1. Each Member State shall adopt or maintain a risk management system for customs control.
2. Each Member State shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions on international trade.
3. Each Member State shall concentrate customs control and, to the extent possible other relevant border controls, on high risk consignments and expedite the release of low risk consignments. Each Member State may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Member State shall base risk management on the assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include HS code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

Article 4.9

Preshipment Inspection

1. Each Member State shall not require the use of preshipment inspections in relation to tariff classification and customs valuation.

2. Without prejudice to the rights of any Member State to use other types of preshipment inspection not covered by paragraph 1, each Member State is encouraged not to introduce or apply new requirements regarding their use.

3. Paragraph 2 refers to preshipment inspections covered by the Preshipment Inspection Agreement, and does not preclude preshipment inspections for sanitary and phytosanitary purposes.

Article 4.10

Advance Ruling

1. Each Member State shall, prior to the importation of a good from a Member State into its territory, issue a written advance ruling to an importer, exporter, or any person with a justifiable cause, or a representative thereof, who has submitted a written request containing all necessary information, with regard to:

- (a) tariff classification;

- (b) whether the good is an originating good in accordance with Chapter 3 (Rules of Origin);
- (c) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, in accordance with the Customs Valuation Agreement; and
- (d) such other matters as Member States may agree.

2. Member States may require that an applicant have legal representation or registration in that Member State. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with particular consideration for the specific needs of MSMEs. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.^{2,3}

3. Each Member State shall adopt or maintain procedures for issuing advance rulings which:

- (a) specify the information required to apply for an advance ruling;
- (b) provide that each Member State may at any time during the course of an evaluation of an application for an advance ruling, request that the applicant provide additional information, which may include a sample of the goods, necessary to evaluate the application;

² On request of a Member State, Member States may review the requirements of this paragraph in terms of their contribution towards the trade facilitation through the Committee on Customs Procedures and Trade Facilitation.

³ Each Member State shall ensure that its registration process is transparent, applications are considered in a timely manner, and the decision made on an application, and the reasons for it, are promptly advised to the applicant in writing.

- (c) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker; and
- (d) ensure that the advance ruling includes the relevant facts and the basis for its decision.

4. Each Member State shall issue an advance ruling in the official language of the issuing Member State or in the language it decides. The advance ruling shall be issued in a reasonable, specified, and time-bound manner, and to the extent possible within 90 days, to the applicant on the receipt of all necessary information. Each Member State shall specify and make public such time period for the issuance of an advance ruling prior to such an application. Should the customs authority have reasonable grounds to issue the advance ruling later than the specified period after the receipt of the application, it shall notify the applicant of the grounds for such a delay prior to the end of the specified period.

5. A Member State may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Member State that declines to issue an advance ruling shall promptly notify the applicant in writing, setting forth the relevant facts, circumstances, and the basis for its decision to decline to issue the advance ruling.

6. A Member State may reject a request for an advance ruling where the additional information requested, in writing, in accordance with subparagraph 3(b) is not provided within a reasonable, specified period, which is determined at the time of the request for additional information and the Member State requests the additional information from the applicant in writing.

7. Each Member State shall provide that an advance ruling shall be valid from the date it is issued, or another date

specified in the ruling, provided that the laws, regulations, and administrative rules, and facts and circumstances, on which the ruling is based remain unchanged. Subject to paragraph 8, an advance ruling shall remain valid for at least three years.

8. Where a Member State revokes, modifies, or invalidates an advance ruling, it shall promptly provide written notice to the applicant setting out the relevant facts and the basis for its decision, where:

- (a) there is a change in its laws, regulations, or administrative rules;
- (b) incorrect information was provided or relevant information was withheld;
- (c) there is a change in a material fact or circumstances on which the advance ruling was based; or
- (d) the advance ruling was in error.

9. Where a Member State revokes, modifies, or invalidates an advance ruling with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information.

10. An advance ruling issued by a Member State shall be binding on that Member State in respect of the applicant that sought it.

11. Each Member State shall publish, at a minimum:

- (a) the requirements for an application for an advance ruling, including the information to be provided and the format;
- (b) the time period by which it will issue an advance ruling; and

- (c) the length of time for which an advance ruling is valid.

12. Each Member State may make publicly available any information on advance rulings which it considers to be of significant interest to other interested Member States, taking into account the need to protect commercially confidential information.

Article 4.11

Pre-arrival Processing

1. Member States shall adopt or maintain procedures allowing for the submission of documents and other information required for the importation of goods, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.
2. Member States shall provide, as appropriate, for advance lodging of documents and other information referred to in paragraph 1 in electronic format for pre-arrival processing of such documents.

Article 4.12

Application of Information Technology and Single Window

1. Each Member State shall, to the extent possible, apply information technology and provide a single window environment, based on internationally accepted standards to support customs operations.
2. Each Member State shall, to the extent possible, use information technology that expedites customs procedures for the release and clearance of goods.

3. Each Member State shall make any form issued or controlled by its customs authority for import, export, or transit of goods through its territory available to the public in an electronic format.

4. Each Member State shall endeavour to make any form issued or controlled by any government agency other than its customs authority for import, export, or transit of goods through its territory available to the public in electronic format.

5. Each Member State shall accept any form issued or controlled by customs authorities and, as appropriate, supporting documents, required by customs authorities for import, export, or transit of goods through its territory submitted in electronic format as the legal equivalent of the paper version of those documents.

6. Each Member State shall endeavour to accept any form issued or controlled by any government agency other than customs authorities and, as appropriate, supporting documentation, required by any government agency other than customs authorities for import, export, or transit of goods through its territory submitted in electronic format as the legal equivalent of the paper version of those forms.

7. No Member State shall be required to apply paragraphs 5 and 6, if:

- (a) there is a domestic or an international legal requirement to the contrary; or
- (b) doing so would reduce the effectiveness of the customs or other trade procedures required for import, export, or transit of goods through its territory.

8. Member States shall maintain their NSW and to the extent possible ensure that it enable applicants to submit electronic copies of document or data requirements for

importation, exportation, or transit of goods through a single-entry point to the participating authorities or agencies. After the examination by participating authorities or agencies of the document or data, the results shall be notified to the applicants through their NSWs in a timely manner.

9. In cases where document or data requirements have already been received through the single window, the same document or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances or other limited exceptions.

10. Each Member State shall adopt or maintain procedures to determine duties and taxes upon the submission of the customs declaration and to allow collection of payment electronically upon approval of the customs declaration.

11. In developing initiatives that provide for the use of electronic format of trade administration document, each Member State is encouraged to take into account international standards, methods, recommended by the WCO and other international organisations, taking into consideration the available infrastructure and capabilities of each Member State.

12. Member States are encouraged to co-operate in relation to exchanging agreed trade administration documents according to their laws and regulations through the ASEAN Single Window in accordance with the *Agreement to Establish and Implement the ASEAN Single Window* done at Kuala Lumpur on 9 December 2005 and the related legal frameworks and its protocols.

13. Each Member State shall co-operate with other Member States and in international fora to enhance the acceptance of trade administration documents submitted electronically.

14. With regard to the implementation of this Article, Member States are encouraged to adopt the standards from

relevant international frameworks, agreements and guidelines, including the Framework Agreement on Facilitation of Cross-Border Paperless Trade in Asia and Pacific, the United Nations Commission on International Trade Law Model Law on Electronic Transferable Records, and the WCO Guidelines for the Immediate Release of Consignment by Customs.

Article 4.13

Express Consignment

1. Each Member State shall adopt or maintain customs procedures to expedite the clearance of express consignments for at least those goods entered through air cargo facilities while maintaining appropriate customs control and selection,⁴ by:

- (a) providing for pre-arrival processing of information related to express consignments;
- (b) permitting, to the extent possible, the single submission of information covering all goods contained in an express consignment, through electronic means;
- (c) minimising the documentation required for the release of express consignments;
- (d) providing for express consignment to be released under normal circumstances as rapidly as possible, and within six hours when possible, after the arrival of the goods and submission of the information required for release;

⁴ In cases where a Member State has an existing procedure that provides the treatment in this Article, this provision would not require that Member State to introduce separate expedited release procedures.

- (e) endeavouring to apply the treatment in subparagraphs (a) through (d) to shipments of any weight or value recognising that a Member State is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided that the treatment is not limited to low value goods such as documents; and
- (f) providing, to the extent possible, for a *de minimis* shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of GATT 1994, shall not be subject to this provision.

2. Nothing in paragraph 1 shall affect the right of a Member State to examine, detain, seize, confiscate, or refuse the entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraph 1 shall prevent Member States from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

Article 4.14

Release of Goods

1. Each Member State shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade among the Member States. For greater certainty, this paragraph shall not require a Member State to release a good if its requirements for release have not been met.

2. Pursuant to paragraph 1, each Member State shall adopt or maintain procedures that allow goods to be cleared from customs within a period no longer than that required to ensure compliance with its customs laws and regulations and, to the extent possible, within 48 hours of the arrival of goods and lodgement of all the necessary information for customs clearance.

3. If any goods are selected for further examination, such an examination shall be limited to what is reasonable and necessary, and undertaken and completed without undue delay.

4. Each Member State shall adopt or maintain procedures allowing the release of goods, prior to the final determination of customs duties, taxes, fees, and charges if such determination is not done prior to, or upon arrival or as rapidly as possible after arrival and provided that all other regulatory requirements have been met. As a condition for such release, a Member State may require a guarantee in accordance with its laws and regulations that does not exceed the amount the Member State requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.

5. Nothing in this Article shall affect the right of a Member State to examine, detain, seize or confiscate or deal with the goods in any manner consistent with its laws and regulations.

6. With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member State shall provide for the release of perishable goods from customs control:

- (a) under normal circumstances in the shortest possible time, and to the extent possible in less than six hours after the arrival of the goods and

submission of the information required for release;
and

- (b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of its customs authority.

7. Each Member State shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

8. Each Member State shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. Each Member State may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorisations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. Each Member State shall, where practicable and consistent with its laws and regulations, on the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

Article 4.15

Post Clearance Audit

1. With a view to expediting the release of goods, Member States shall adopt or maintain post-clearance audit to ensure compliance with its customs and other related laws and regulations.

2. Member States shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member State shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and

conclusive results have been achieved, the Member State shall, without delay, notify the person whose record was audited of the:

- (a) results;
- (b) reasons for the results; and
- (c) person's rights and obligations.

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

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

Article 4.16

Authorised Economic Operators

1. Each Member State shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 3, to operators who meet specified criteria (hereinafter referred to as "authorised economic operators" in this Chapter). Alternatively, a Member State may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

2. The specified criteria to qualify as an authorised economic operator shall be related to compliance, or the risk of non-compliance, with requirements specified in a Member State's laws, regulations, or procedures.

- (a) Such criteria, which shall be published, may include:

- (i) an appropriate record of compliance with customs and other related laws and regulations;
 - (ii) a system of managing records to allow for necessary internal controls;
 - (iii) financial solvency, including, where appropriate, provision of a sufficient guarantee; and
 - (iv) supply chain security.
- (b) Such criteria shall not:
- (i) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and
 - (ii) to the extent possible, restrict the participation of MSMEs.

3. The trade facilitation measures provided pursuant to paragraph 1 shall include at least three of the following measures:⁵

- (a) low documentary and data requirements as appropriate;
- (b) low rate of physical inspections and examinations as appropriate;
- (c) rapid release time as appropriate;
- (d) deferred payment of duties, taxes, fees, and charges;

⁵ Measures listed in subparagraphs (a) through (g) will be deemed to be provided to authorised economic operators if it is generally available to all operators.

- (e) use of comprehensive guarantees or reduced guarantees;
- (f) a single customs declaration for all imports or exports in a given period; and
- (g) clearance of goods at the premises of the authorised economic operator or another place authorised by a customs authority.

4. Each Member State is encouraged to develop authorised economic operator schemes consistent with relevant international standards, such as the WCO Standards to Secure and Facilitate Trade Framework of Standards to secure and facilitate global trade.

5. In order to enhance the trade facilitation measures provided to operators, each Member State shall afford to other Member States the possibility of negotiating mutual recognition of authorised economic operator schemes.

6. Member States are encouraged to co-operate, where appropriate, in developing their respective authorised economic operator schemes using the contact points designated pursuant to Article 4.18 (Customs Co-operation) and Article 4.22 (Committee on Customs Procedures and Trade Facilitation) through the following:

- (a) exchanging information on such schemes and on initiatives to introduce new schemes;
- (b) sharing perspectives on business views and experiences, and best practices in business outreach;
- (c) sharing information on approaches to mutual recognition of such schemes; and

- (d) considering ways to enhance the benefits of such schemes to promote trade, and, in the first instance, to designate customs officers as coordinators for authorised economic operators to resolve customs issues.

7. Member States shall mutually recognise respective Member States' Authorised Economic Operator Programmes and endeavour to grant faster cargo clearance benefits to respective authorised economic operators.

Article 4.17

Review and Appeal

1. Each Member State shall provide that any person to whom its customs authority issues an administrative decision⁶ 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 Member State may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

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 Member State's laws and regulations. For addressing such failure, a Member State 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.

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

4. Member States 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 authority⁸ or any other recourse to the judicial authority.

5. Each Member State 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 Member State 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 Member State 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.

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

Article 4.18

Customs Co-operation

1. The customs authority of each Member State may, as deemed appropriate, assist the customs authorities of other Member States, in relation to:

- (a) the implementation and operation of this Chapter;
- (b) developing and implementing customs best practice and risk management techniques;
- (c) simplifying and harmonising customs procedures;
- (d) advancing technical skills and the use of technology;
- (e) application of the Customs Valuation Agreement;
- (f) restrictions or prohibitions on imports or exports;
- (g) investigation and prevention of customs offences, including duty evasion and smuggling; and
- (h) such other customs issues as Member States may mutually determine.

2. The customs authority of a Member State may, as deemed appropriate, share with other Member States, information and experiences on development of customs administration, including:

- (a) capacity building programmes to enhance the capability of customs personnel of the Member States; and
- (b) technical assistance programmes to facilitate the Member States' development on customs reform

and modernisation, including implementation of single window as outlined in Article 4.12 (Application of Information Technology and Single Window).

3. Each Member State shall, to the extent possible and practicable, co-operate on mutually agreed terms with other Member States with whom it shares a common border with a view to co-ordinating procedures at border crossings to facilitate cross-border trade.

4. A Member State may at any time request consultations with another Member State regarding any significant customs matter arising from the operation or implementation of this Chapter, providing relevant details related to the matter. Such consultations shall be conducted through the respective contact points designated pursuant to paragraph 6 and shall commence within 30 days following the date of the receipt of the request, unless the relevant Member States determine otherwise.

5. In the event that such consultations fail to resolve the matter, the requesting Member State may refer the matter to the Committee on Customs Procedures and Trade Facilitation.

6. Each Member State shall, within 30 days of the date of entry into force of this Second Protocol for that Member State, designate one or more contact points for the purposes of this Chapter and notify the other Member States of the contact details and other relevant information, if any. Each Member State shall promptly notify the other Member States of any change to those contact details.

Article 4.19

Enquiry Points

Each Member State shall designate one or more enquiry points to answer reasonable enquiries of interested persons concerning customs matters and to facilitate access to forms and documents required for importation, exportation, and transit.

Article 4.20

Goods in Transit

1. Each Member State shall continue to facilitate customs clearance of goods in transit from or to another Member State in accordance with Article V of GATT 1994 and the relevant provisions of the Trade Facilitation Agreement.
2. Member States shall, to the extent possible, co-operate to simplify customs procedures related to the goods in transit from or to another Member State.

Article 4.21

Review

On the request of a Member State, Member States may review the implementation of this Chapter with a view to further simplifying and accelerating customs procedures, to the extent possible.

Article 4.22

Committee on Customs Procedures and Trade Facilitation

1. For the purpose of the effective implementation and operation of this Chapter, Member States shall establish a Committee on Customs Procedures and Trade Facilitation, when necessary.
2. The Committee on Customs Procedures and Trade Facilitation shall consist of representatives of the Member States. The Committee on Customs Procedures and Trade Facilitation will be established and convened at the request of one or more Member States, subject to the endorsement of the ATIGA Joint Committee.
3. When the Committee on Customs Procedures and Trade Facilitation is established, its functions shall include:
 - (a) considering any matter relating to the implementation and operation of this Chapter if consultations fail to resolve the matter;
 - (b) co-ordinating with other bodies established under this Agreement on issues of joint responsibility, interest, or concern in the implementation of this Chapter; and
 - (c) carrying out the tasks assigned by the ATIGA Joint Committee.