

ANNEX

UNIFORM REGULATIONS REGARDING ARTICLE 402(4)

1. For the purposes of Article 402(4), customs control documents will be used to demonstrate that a good remained under customs control while in storage outside the territories of the Parties.
2. For greater certainty, nothing in paragraph 1 is construed to limit when the competent authority may require the importer to present customs control documents or other documents, as the case may be, to demonstrate that a good remained under customs control while outside the territories of the Parties.