

CHAPTER 3

Electronic Commerce

Article 3-1: Customs Duties on Products Delivered by Electronic Mean

1. A Party shall not apply customs duties on products delivered electronically.
2. For greater certainty, this Article does not preclude a Party from imposing internal taxes or other internal charges on products delivered electronically, provided that such taxes or charges are imposed in a manner consistent with this Agreement.
3. For purposes of this Article, **delivered electronically** means delivered through telecommunications, alone or in conjunction with other information and communications technologies.