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**Working Party on the Accession of  
the Union of the Comoros**

**REPORT OF THE WORKING PARTY ON  
THE ACCESSION OF THE UNION OF THE COMOROS**

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## I. INTRODUCTION

1. The Government of the Union of the Comoros (hereinafter: Comoros) applied for accession to the World Trade Organization (WTO) on 22 February 2007 ([WT/ACC/COM/1](#)). At its meeting on 9 October 2007, the General Council established a Working Party to examine the application of the Government of Comoros to accede to the WTO under Article XII of the Marrakesh Agreement establishing the WTO. The terms of reference and the membership of the Working Party are reproduced in document [WT/ACC/COM/2/Rev.9](#).

2. The Working Party met on 2 December 2016, on 1 June 2017, on 12 October 2017, 28 March 2018, and 14 September 2020 under the Chairmanship of H.E. Mr. Luis Enrique Chávez Basagoitia (Peru), and on 21 September 2021, 19 May 2022, 19 January 2023, 5 October 2023 and 9 January 2024 under the Chairmanship of H.E. Omar Zniber (Morocco).

## DOCUMENTATION PROVIDED

3. The Working Party had before it, to serve as a basis for its discussions, a Memorandum on the Foreign Trade Regime of the Union of the Comoros ([WT/ACC/COM/3](#)), the questions submitted by Members on the foreign trade regime of the Union of the Comoros, together with the replies thereto, and other information provided by the authorities of the Union of the Comoros ([WT/ACC/COM/5](#); [WT/ACC/COM/6](#); [WT/ACC/COM/7](#); [WT/ACC/COM/8](#); [WT/ACC/COM/9](#); [WT/ACC/COM/10](#); [WT/ACC/COM/11](#); [WT/ACC/COM/14](#); [WT/ACC/COM/17](#); [WT/ACC/COM/21](#); [WT/ACC/COM/22](#); [WT/ACC/COM/23](#); [WT/ACC/COM/27](#); [WT/ACC/COM/30](#); [WT/ACC/COM/31](#); [WT/ACC/COM/34](#); [WT/ACC/COM/38](#); [WT/ACC/COM/42](#); [WT/ACC/COM/48](#); and [WT/ACC/COM/49](#)) including the legislative texts and other documentation listed in Annex 1 to this Report.

## INTRODUCTORY STATEMENTS

4. The representative of Comoros said that trade was an indispensable lever for putting the Union of the Comoros on the path of economic growth. He added that acceding to the WTO and undertaking the required commitments would allow Comoros to modernise its administration and economic and trade-related legislation, thereby creating an enabling environment for business and investment.

5. He added that the Comorian economy was not very competitive and was characterized by low levels of investment and weak growth largely driven by domestic demand and dependent on remittance flows, labour force contributions, and support from development partners. While domestic revenue was relatively stable, economic output was stagnant and factor costs were high. The economy was also experiencing a structural imbalance caused by the narrowing of the export base and the heavy dependence on development aid and transfers from the diaspora. With a gross national income (GNI) per capita of USD 1,421<sup>1</sup> the country had joined the ranks of low middle-income countries. Poverty affected 38% of the population according to the IMF.

6. The process of trade liberalization had begun in the 1980s and had accelerated in recent years as a result of the positive role played by trade as a driver of the development of Comoros. The Comorian government's commitment to trade liberalization had manifested itself through the implementation of structural reforms and the conclusion of trade agreements with foreign partners.

7. Comoros' long-term development plan, the Emerging Comoros Plan 2030 (*Plan Comores Émergent, PCE*), had been introduced in 2019 and outlined the country's ambition to become an emerging country by 2030. Comoros' ambition was to break the cycles of low, volatile growth and create a growth dynamic that would see an average growth rate of over 7.5% by 2030. Trade was a priority in the implementation of the PCE. The PCE was built around five pillars: (i) tourism and crafts; (ii) a blue economy; (iii) financial and logistical services hub in the Indian Ocean; (iv) modernized agriculture for food security; and (v) industrial niches and economic diversification. In addition to these five pillars, the PCE identified five catalysts aimed at supporting and strengthening the pillars, namely (i) reform of the political and institutional framework; (ii) infrastructure upgrade; (iii) human capital development; (iv) business environment reform for competitiveness; and (v) digital revolution. The country had initiated significant reforms at all levels with a view to making structural changes conducive to its emergence. An Interim Development Plan

<sup>1</sup> Atlas method. Source: World Bank, 2021.

2020-2024 (*Plan de développement intérimaire*) had been derived from the PCE, which provided *inter alia* for the implementation of a value added tax (VAT). The Directorate-General of Taxation (*Direction Générale des Impôts, DGI*) was the lead agency in charge of introducing the VAT.

8. The representative of Comoros added that WTO Membership was an integral part of Comoros' economic growth and poverty reduction strategy and that the Comorian Government was determined to complete the accession process as quickly as possible. He acknowledged that while Comoros was fully committed to completing the accession negotiations on a priority basis, it was facing capacity constraints and was thus in need of technical assistance. A round table on technical assistance needs had been organized in January 2022. As a follow-up, Comoros would establish a committee on technical assistance needs to liaise with potential partners. Comoros' technical assistance needs had been outlined in a technical assistance plan submitted to the Working Party (available through document [WT/ACC/COM/33](#)).

9. Members welcomed the importance Comoros attached to the multilateral trading system and pledged to support and work constructively towards a rapid accession. They also welcomed the substantive work undertaken by Comoros thus far, while noting that some issues would require further work to bring Comoros' foreign trade regime into full conformity with WTO rules and requirements. They underscored the importance of enacting legislation that implemented WTO rules and encouraged Comoros to pursue technical assistance and to make its needs known to Members and the WTO Secretariat.

10. The Working Party reviewed the economic policies and foreign trade regime of Comoros and the possible terms of a draft Protocol of Accession to the WTO. The views expressed by members of the Working Party on the various aspects of Comoros' foreign trade regime and on the terms and conditions of Comoros' accession to the WTO are summarized below in paragraphs 12 to 310.

11. This Report applies to the customs territory of the Union of the Comoros.

## **II. ECONOMIC POLICIES**

### **- Monetary and fiscal policy**

12. The representative of Comoros said that the regulatory framework governing money, credit and bank supervision in the Union of the Comoros was laid down in federal laws Nos. 80-07 and 80-08 of 26 June 1980 regulating banks and financial establishments. These laws also defined the role of the Central Bank of Comoros (*Banque Centrale des Comores, BCC*), which was to conduct the monetary policy of the Union of the Comoros by maintaining price stability while regulating the money supply.

13. The aim of BCC's monetary policy was to contribute to stabilizing the macroeconomic situation through monetary means and exchange rate policy, and to support the exchange rate peg to the euro. The BCC's monetary instruments for controlling liquidity and achieving monetary targets included refinancing ceilings, the discount rate, and mandatory reserves. The nominal interest rates on lending were set by financial establishments on the basis of floor (7%) and ceiling (14%) rates announced by the Minister of Finance acting on a proposal from the BCC. Inflation had been contained at below 3% over the last 20 years. The BCC's foreign currency reserves could cover for over 7 months of imported goods and services.

14. In reply to a specific question, the representative of Comoros said that there was no restriction on the opening of foreign banks or bank branches in Comoros, provided the conditions for granting approval by the BCC were met. These conditions were stipulated in Law No. 13-003/AU regulating the activities of financial institutions. Requests for approval had to indicate, *inter alia*, the legal status; the registered capital; the location of the company's head office on the national territory; the locations where it intended to open branches, agencies or offices in view of current or foreseeable needs in the regions concerned; the names and titles of the persons responsible for its administration, its direction or management; its financial soundness; the experience it had gained; the activities in which it intended to engage; and the financial prospects. The Central Bank would assess the capacity of the applicant to achieve its development objectives, taking into account, *inter alia*, the impact of approval on the operation of the banking system and on the protection of depositors in accordance with the provisions of Title III, Chapter 2, of Law No. 13-003/AU. The Central Bank could request any document deemed useful. Approval could be subject to specific prudential requirements

determined by the Central Bank. These requirements could be subsequently amended at the request of the Bank or the financial establishment seeking approval. The representative of Comoros acknowledged, however, that a foreign-owned branch, including a bank branch, had to be attached ("affiliated") to a company incorporated, or to be incorporated, under the law of an OHADA State Party within two years of establishment, or the branch could be deregistered. A possibility existed to extend this period by an additional two years. This requirement arose from the provisions of Article 120 of OHADA's Uniform Act.

15. A Member stated that requiring a branch to be owned by a person of a specific country was a market access barrier, which appeared inconsistent with MFN treatment and Comoros' commitments for branching in banking and insurance. This Member requested this barrier to be removed from Comoros' trade regime prior to the date of accession.

16. The representative of Comoros replied that the OHADA Court had issued two advisory opinions relevant to the provisions of Article 120 of the OHADA Uniform Act, namely advisory opinions Nos. 002/2016 of 18 October 2016 and 06/2017/AC of 7 November 2017. Comoros interpreted these opinions on Article 120 to allow for unlimited waiver of the affiliation requirement for foreign-owned branches operating in regulated industries, including the aviation industry (which had been subject to advisory opinion No. 002/2016), banking, insurance, and oil, gas, and mining (see "Trading Rights").

17. Concerning fiscal policy, the representative of Comoros said that his Government was pursuing a medium-term budgetary strategy as part of its cooperation with the IMF, which focused on improving revenue collection, the supervision and efficient management of public expenditure, and the settlement of domestic payment arrears. The strategy sought to expand the tax base and strengthen the efficiency of the tax and customs administrations. In this context, the Government had created the General Tax and Property Administration (*Administration Générale d'Impôts et des Domaines, AGID*) by means of Law No. 12-004/AU of 21 June 2012. The General Tax and Property Administration had been replaced in 2023 by the Directorate-General of Taxation (*Direction Générale des Impôts, DGI*) pursuant to Presidential Decree No. 23-044/PR of 12 May 2023. Other measures already taken included (i) the introduction of a single taxpayer identification number system; (ii) the implementation of the Automated System For Customs Data (ASYCUDA++) for customs revenue management; (iii) the completion of a census of major taxpayers and refocusing the activities of the Large Enterprise Directorate (*Direction des Grandes Entreprises, DGE*); and (iv) reducing *ad hoc* customs and tax exemptions granted by the Minister of Finance for social, humanitarian and development reasons to mosques, Koranic schools and orphanages, or as donations following natural disasters. In response to a specific question, the representative of Comoros said that the Large Enterprise Directorate (previously the Business Taxation Service) was a technical directorate within the DGI responsible for the taxation of all enterprises with a turnover of more than KMF 80 million. The taxation of companies with a turnover between KMF 20 million and KMF 80 million was the responsibility of the Directorate of Small and Medium-Sized Enterprises (*Direction des Petites et Moyennes Entreprises, DPME*).

18. The representative of Comoros added that the major sources of government revenue were internal taxes, customs duties and taxes levied on imports and corporate tax.

19. The corporate tax rate was fixed at a general rate of 35%. State-owned enterprises were subject to the same tax regime as private enterprises (Article 5 of the Tax Code). For turnovers exceeding KMF 500 million, the tax rate was set at 50% for (i) public establishments of an industrial and commercial nature; and (ii) industrial or commercial joint stock companies in which the Union of the Comoros, the islands, the local authorities, or the public institutions held all equity capital directly or indirectly. In reply to a specific question, the representative of Comoros said that public institutions could in principle hold all the equity capital of joint stock companies. Asked to provide more detail on the composition and responsibilities of local authorities, he said that local authorities were regulated under Law No. 11/005/AU of 7 April 2011 and had decision-making powers in all areas of competence conferred upon them by law. They consisted of deliberative (council) and executive (mayor) bodies.

20. The representative of Comoros noted that, given Comoros' weak public revenue, fiscal space was limited. Since 2017, therefore, Comoros had been implementing a three-pronged policy to boost revenue and stabilize government expenditure, which sought to (i) improve domestic revenue collection by the AGID and later the DGI; (ii) help the Ministry of Finance and the external audit

bodies in improving the programming, implementation, monitoring and auditing of the budget, by ensuring that public resources were allocated and used efficiently and effectively; and (iii) equip the financial administrations with skills in a sustainable manner and to support their improved performance by providing for the continuous training of staff responsible for managing the public finances. While structural challenges remained, the implementation of this strategy had already resulted in a significant improvement in the fiscal balance.

21. He added that reining in the wage bill had been an important element of expenditure policy. The Government had implemented a series of corrective measures targeting the public sector. In addition, it was envisaged that, indirectly, the private sector would also contribute to moderating the wage bill. Rather than reviewing private sector wages, the objective was to build production capacity and expand exports, thereby generating additional income and creating more jobs. In turn, this would relieve pressure on the civil service, which was the country's principal employer. In this context, the Government would promote the use of labour-intensive projects, based on the High Labour Intensity (HLI) approach aimed at generating large employment.

22. The representative of Comoros said that a new Tax Code had been in force since 2011. There had been no reforms since then. He clarified that reining in the wage bill was not the main purpose of the new Tax Code.

23. He added that the Government intended to replace all currently applicable internal taxes by a new value added tax (VAT). A VAT implementation action plan had been drawn up (see Table 5).

24. Noting that tax reform appeared to be very important to this accession process, including in the context of VAT introduction, a Member asked Comoros to explain its strategy to improve the tax administration.

25. The representative of Comoros replied that administrative improvements had been made through joint support provided by the African Development Bank and the IMF. These improvements included (i) the operationalization of technical services and implementation of a tax management software; (ii) training of AGID/DGI staff on various subjects including methodology related to taxation, control, and tax dispute management methods; (iii) running national awareness-raising campaigns on taxation; and (iv) implementation of a tax information and management system (SIGIT). He added that the Interim Development Plan 2020-2024 (*Plan de développement intérimaire*), which had been derived from the PCE, provided for the implementation of VAT.

#### **- Foreign exchange and payments**

26. The representative of Comoros said that the foreign exchange system in the Union of the Comoros was based on the legal and regulatory framework provided under (i) Law No. 80-08 of 26 June 1980 on money and the role of the Central Bank of Comoros (BCC) in the supervision of banks and financial establishments, credit and foreign exchange; (ii) Decree No. 87/005/PR of 16 January 1987 regulating financial relations between Comoros and other countries; and (iii) Decision No. 98/683/EC of 23 November 1998 of the Council of the European Union concerning the legal basis for relations in exchange rate matters relating to the CFA franc and the Comorian franc (KMF).

27. He noted that Law No. 80-08 of 26 June 1980 had fully liberalized the foreign exchange system. Under Decision No. 98/683/EC of the Council of the European Union of 23 November 1998, Comoros had entered into a commitment with the European Union on exchange rate matters, which established a fixed parity between the euro and the Comorian franc (BCC Circular No. 02 99 on the parity between the euro and the Comorian franc). The exchange rate was set at €1 = KMF 491.9677. He added that the Comorian franc was fully convertible and that there were no plans to change the pegged exchange rate regime.

28. The representative of Comoros added that, under the provisions laid down in Decree 87005/PR of 16 January 1987, financial transactions between Comoros and other countries had been liberalized (Article 1). This Decree also provided the legal basis for a statutory obligation to surrender all foreign exchange proceeds from export transactions within 30 working days (calculated from the date of receipt of the foreign exchange) to the exchange office at the BCC. Foreign currency proceeds had to be converted into Comorian francs through an approved dealer. The conversion was done at market rates. This requirement was part of the measures designed to



bring the balance of payments into equilibrium. As the Comorian franc was fully convertible, in his view, importers always had access to foreign exchange for their imports at market rates. Thus, exporters which had surrendered foreign exchange proceeds, could immediately convert their Comorian francs into foreign currency to pay for imports. He held the view that there were no transaction costs involved in applying the surrender requirement.

29. The representative of Comoros confirmed there were no requirements or restrictions on the acquisition of foreign exchange for the payment of foreign merchandise, services, or investments. The representative of Comoros also confirmed that Comoros would not maintain any restrictions or requirements that would affect payments for imports, including by affecting importers' ability to seek foreign exchange to pay for imports or repatriation of profits, such as, but not limited to, prior import deposits, a prior authorization requirement for acquiring foreign exchange to pay for imported merchandise, and taxes on the acquisition of foreign exchange. The Working Party took note of these commitments.

30. The representative of Comoros also stated that Comoros would implement its obligations with respect to foreign exchange matters in accordance with the provisions of the WTO Agreement and related declarations and decisions of the WTO that concerned the IMF. The representative of Comoros further recalled Comoros' acceptance in June 1996 of Article VIII of the IMF's Articles of Agreement, which provides for freedom of current transfers. Specifically, Article VIII provides that "Subject to the provisions of Article VII, Section 3(b) and Article XIV, Section 2 no member shall, without the approval of the Fund, impose restrictions on the making of payments and transfers for current international transactions". The Working Party took note of these commitments.

#### **- Investment regime**

31. The representative of Comoros said that Comoros sought to sustainably improve the business environment through a package of structural reforms, which consisted of (i) the establishment of a task force responsible for emergency reforms that would put forward a reform plan every year, benefit from the support of the highest authorities, and mobilize all participating (public and private) stakeholders in the implementation of the plan; (ii) extensive computerization of procedures; and (iii) the implementation of single windows. An in-depth reform agenda would be undertaken in parallel to the emergency reforms.

32. Additional policy tools used to attract foreign direct investment included the ratification of the Convention Establishing the Multilateral Investment Guarantee Agency (MIGA); and accession to the Common Investment Area of the Common Market for Eastern and Southern Africa (yet to be ratified).

33. The Government would also work towards the implementation of a new independent structure to combat corruption and illicit enrichment. The competences of the previously existing anti-corruption body had been transferred to the division of the Supreme Court acting as the court of auditors, a division specializing in judicial matters relating to public accounts. A number of measures had already been introduced to combat corruption, notably: (i) a requirement that all candidates appointed to a position of responsibility had to make an annual asset declaration; (ii) ratification of the United Convention Against Corruption; (iii) enactment of the Government Procurement Code; (iv) entry into operation of the Regulatory Authority for Government Procurement; (v) establishment of a national committee to prevent and combat corruption, which developed an anti-corruption strategy adopted in 2013; (vi) adoption of a public finance management reform strategy 2014-2016, which had been renewed for 2016-2020; (vii) signing of a memorandum of understanding with GIABA, a regional body combatting money laundering and the financing of terrorism; (viii) establishment of a Financial Intelligence Unit; (ix) organization of various training courses on anti-corruption topics; and (x) adoption of Decree No. 22-006/PR of 18 January 2022 enacting Law No. 21-015/AU of 29 June 2021 establishing the structure and operation of a judicial body for economic and financial matters.

34. As a result of the Government's efforts to improve the business environment, specific progress had been registered on four of the World Bank's "Doing Business" subindices (i) "starting a business"; (ii) "registering property"; (iii) "getting credit"; and (iv) "enforcing contracts". Actions had also been carried out in other areas, in particular "getting electricity", "dealing with construction permits" and "trading across borders".

35. The representative of Comoros added that the National Investment Promotion Agency (*Agence Nationale pour la Promotion des Investissements, ANPI*) had been established as the government body responsible for examining investment projects. Pursuant to Article 27.1 of the new Investment Code, the Agency was responsible for promoting Comoros as an attractive investment destination. It also managed the Single Window, which was the entry point for submitting requests to establish a business and obtain approvals, and for other administrative formalities. The Agency also developed Comoros' investment policy (in collaboration with the ministerial department in charge of investment) and acted as a coordinator for the reform of the business environment. In addition, the ANPI provided administrative assistance in obtaining authorizations and approvals. In the absence of any foreign trade promotion structure, the ANPI also acted as the body responsible for promoting production and foreign trade. He noted, however, that neither the ANPI nor any other agency provided subsidies to producers.

36. The representative of Comoros said that a new Investment Code had been adopted on 28 December 2020 (Law No. 20-035/AU). This Code had replaced the 2007 Investment Code (Law No. 07-10/AU). The rights and guarantees foreseen under the new Investment Code included freedom of investment, equal treatment, property rights benefits, and the freedom to transfer capital and remuneration (Articles 6 to 12). The benefits provided for under the new Code included (i) customs incentives – namely, suspension regimes for customs duties and taxes, and exemptions from import duties and taxes on approved goods listed in an annex to the Code; and (ii) tax incentives – specifically, reduced corporate tax rate to 15% or 10% in accordance with four investment regimes (A, B, C, or D). Regime A – for investments between KMF 20 million and KMF 100 million – was reserved for Comorian nationals. Regime B applied to large companies and investments ranging between KMF 100 million and KMF 1 billion. Regime C concerned priority projects exceeding KMF 1 billion pre-tax, in priority sectors identified under the current national development plan. Regime D applied to large-scale investments of more than KMF 10 billion to be carried out as priorities under the current national development plan.

37. The representative of Comoros noted that foreign investment was subject to the same requirements as domestic investment and had to fit within the Government's development policy, which targeted poverty reduction and the promotion of financial inclusion. As a rule, all economic sectors were open to investment. Certain activities, however, were excluded from the scope of application of the Investment Code, namely (i) the purchase and resale of goods ("*activité de négoce*"); (ii) activities eligible for specific sectoral codes, including telecommunications activities and oil exploration and exploitation activities, where these activities already benefited, under specific sectoral codes, from investment protection clauses and/or tax and customs incentives; (iii) activities of non-profit organizations; and (iv) banking, financial and insurance activities.

38. He added that certain activities were regulated and were subject to approvals. There were two types of approval: (i) the relevant technical ministries issued operating authorizations following the examination of the file (e.g., the Ministry of Health issued all approvals related to the health sector); and (ii) the ANPI determined whether investment projects were prohibited, regulated or unregulated and issued economic approvals. Natural or legal persons wishing to receive benefits under the Investment Code had to (i) submit an approval request to the ANPI, which verified the required documents by examining the admissibility and form of the request; and (ii) undergo examination of the substance of the request by members of the technical approval committee, which resulted in approval or rejection. He acknowledged that some projects had been rejected on grounds of violation of domestic legislation or regulations, but affirmed that no project had been rejected on grounds of national security or protection of the environment or public health.

39. The representative of Comoros added that there were no provisions which discriminated against foreign companies in Comoros' legal and regulatory framework. Benefits under the new Investment Code were the same for both domestic and foreign investors. In particular, the Code eliminated the possibility to enter into an establishment agreement ("*convention d'établissement*") with the Government which, in the past, had accorded guarantees and privileges beyond those established by the Investment Code. He confirmed that none of the benefits under the current Investment Code or any other authority were made contingent, in law or in fact, on export performance, import substitution, or local content requirements.

40. Asked specifically about the turnover tax, the representative of Comoros said that there had been no turnover tax since the 1990s.

41. Tourism and fisheries had been identified as strategic growth sectors where the Government aimed at attracting foreign direct investment. While a specific sectoral strategy for fisheries had not yet been adopted, the outlines of such a strategy had been laid out in a note drawn up with the support of the World Bank.

42. The representative of Comoros said that an initial plan to extend the ANPI's mandate to export promotion had been abandoned. The authorities envisaged a separate institution, the *Office National des Importations et des Exportations*, which would have both an export and import mandate. This new institution would promote Comorian exports, and provide exporters with guidance, information and support. On the import side, it would keep import statistics, conduct studies and analyses, and provide guidance to importers. Asked to describe the types of support that would be provided, the representative of Comoros said that the plan to establish the *Office National des Importations et des Exportations* had been put on hold. There were no plans for this office to provide any financial support, but if such support were to be provided, this would be done in compliance with the WTO Agreements.

43. Asked about Comoros' economic citizenship programme, the representative of Comoros said that foreigners had been able to acquire the status of economic partner by fulfilling the requirements set out in the Law on Economic Citizenship in the Union of the Comoros and by investing a prescribed minimum sum. The economic citizenship programme had sought to promote foreign direct investment and to increase State revenue. He noted, however, that while the Law on Economic Citizenship was still in force, the Economic Citizenship Programme had been suspended since September 2016.

#### - State ownership and privatization

44. The representative of Comoros said that the establishment of a stable political and institutional framework since 2001 had given new impetus to the process of economic restructuring. A decision had been taken to redefine the role of the State in the economy and to prioritize the role of the private sector as a driver of development.

45. The representative of Comoros noted that the share of GDP of State-owned enterprises (SOEs) amounted to less than 3%. The State-owned companies in Comoros were (i) SCH - *Société Comorienne des Hydrocarbures* (hydrocarbons); (ii) SONEDE - *Société Nationale d'Exploitation et de Distribution des Eaux* (water); (iii) Comores Télécom; (iv) SNPSF - *Société Nationale de la Poste et des Services Financiers* (postal services); (v) COMAIR (groundhandling at airports); (vi) ONICOR (rice imports and marketing); and (vii) SONELEC (national electricity company). Comoros' SOEs, including ONICOR, acted in accordance with commercial considerations. For example, these enterprises applied a reasonable profit margin after cost recovery. SONELEC was the only SOE to receive State subsidies so that consumer prices remained affordable. He added that the State would participate as an equity shareholder in SOEs only in the framework of the OHADA Uniform Act relating to commercial law and commercial companies (Articles 664 and 665).

46. Asked to provide information on the existence of cross-arrears between SOEs and Comoros' stated intention to align taxation of SOEs with that of privately-owned enterprises (as expressed in the context of an IMF Article IV Consultation Report), the representative of Comoros said that, at present, there were no goods and services cross-arrears between SOEs. Concerning taxation, he said that SOEs were not taxed differently from privately-owned enterprises (Article 5 of the Tax Code).

47. The representative of Comoros added that several SOEs had been privatized since the 1990s. In the telecommunications sector, a licence had been granted to a new private telecommunications service provider (Telma). In the commercial banking sector, two banks had become privately owned (*Banque pour l'Industrie et le Commerce* and *Banque de Développement des Comores*). ONICOR's import monopoly on rice had been discontinued pursuant to Article 25 of Decree No. 23/60/PR "On the new statutes for ONICOR" of 30 June 2023. As a result, the importation, distribution and sale of ordinary rice had been liberalized. As for trade in hydrocarbons (SCH), distribution and sale had been privatized and only import operations remained under State control. He added that there had also been an unsuccessful attempt to privatize the national water and electricity companies.

48. In his view, his Government had set up a transparent, pro-competitive institutional framework for economic liberalization by ensuring the active involvement of the private sector. The entities responsible for implementation were joint bodies comprising *inter alia* private sector and

civil society representatives. Privatization would be carried out by means of an international tender procedure.

49. In reply to a specific question, he said that, at present, there were no ongoing privatization programmes and no privatization commission in charge of privatization.

50. The Representative of Comoros confirmed that Comoros would apply all laws and regulations governing the trading activities of State-owned and -controlled enterprises in an impartial manner. Further, it would apply all laws and regulations concerning such enterprises as well as enterprises with special or exclusive privileges, in full conformity with the provisions of the WTO Agreement, including Article XVII of the GATT 1994, the Understanding on Article XVII of the GATT 1994, and Article VIII of the GATS. The representative further confirmed that these enterprises would act in conformity with these and all other provisions of the WTO Agreement. Such enterprises would act in accordance with commercial considerations including making purchases of goods and services that were not intended for governmental use, as well as sales in international trade, in accordance with commercial considerations (including with respect to price, quality, availability, marketability, and transportation). The representative further confirmed that such enterprises would not discriminate against the goods or services of another WTO Member and would afford enterprises of other WTO Members adequate opportunity to compete for purchases or sales. The representative also confirmed that, upon accession, Comoros would notify enterprises falling within the scope of the Understanding on Article XVII of the GATT 1994. The Working Party took note of these commitments.

#### **- Pricing policies**

51. The representative of Comoros said that systemic price controls in Comoros had ceased to exist with the adoption of the 2013 Competition Law (Law No. 13-014/AU of 26 December 2013), which applied uniformly on the entire territory of the Union of the Comoros. As a result, prices were, in principle, determined by market forces (Article 5). Nevertheless, under specific circumstances, exceptions were provided for under Articles 4, 6 and 7 of the Law. In such cases, price controls could be introduced by the Government, following an opinion by the National Competition Commission, by order of the minister responsible for the economy (pursuant to Article 1 of Decree No. 22-015/PR of 4 February 2022). All modalities of application would be decided by the National Competition Commission.

52. In particular, according to Article 4 of the Competition Law, specific rules could apply to certain sectors, including government procurement, energy, postal services and telecommunications, transport, water, finance and insurance, agriculture, fishing, tourism and alcohol. Pursuant to Article 6 of this Law, the Government could also regulate the prices of goods and services when price competition was limited due to the existence of monopoly markets or any other structural circumstances leading to lasting supply difficulties. In addition, the Government reserved the right to temporarily regulate the prices of staple products in exceptional circumstances (Article 7 of the Competition Law), such as in a crisis period, a situation of serious public concern, and during the month of Ramadan. Measures under Articles 6 and 7 of the Competition Law would be taken after consultation with the National Competition Commission. Specifically, the Commission would be responsible for issuing opinions on the measures under Articles 6 and 7 in accordance with the procedures set out in Title IV of the Competition Law. The Commission would also issue a separate regulation to supplement these procedures. The duration of the exceptional measures would not exceed six months, but could be extended as necessary depending on the economic situation (Article 2 of Decree No. 22-015/PR of 4 February 2022). A maximum period of temporary regulation had not been set.

53. The representative of Comoros added that the companies that produced the goods or services did not play a consultative role in regulating the prices of their products, but were informed by the competent authorities of the need to comply with the legal provisions in force during exceptional periods. He stated that, under the Competition Law, no goods, whether domestic or imported, were subject to any approval procedure. In the case of measures taken under Articles 4, 6 and 7, no distinction was made as to the origin of the goods concerned.

54. The representative of Comoros added that the eight categories of imported staple goods<sup>2</sup> concerned by the provisions of Article 7 of the Competition Law were defined by Order of the Minister of Finance No. 17-065/MFB/CAB of 4 September 2017 (see Table 1). In his view, the measures taken under this Article were best described as "market price control" rather than price regulation. The control measures entailed monitoring of prices to ensure that they were applied at a level consistent with the prices set by firms during normal times. These market price control measures were usually carried out during the month of Ramadan, i.e., one month a year. Local and imported products were both monitored, but controls tended to be carried out mainly on imported products as importers tended to apply excessively high margins, which pushed up final consumer prices in exceptional periods, such as the month of Ramadan. There was no specific margin that would trigger the use of market price control measures. The benchmark used was the price applied prior to the exceptional period (in practice, the month of Ramadan). The aim was to maintain the price levels that prevailed in "non-exceptional" periods. For example, in connection with the COVID-19 crisis, price support for staple goods had been put in place during the month of Ramadan after negotiation with private sector representatives. Other than during the month of Ramadan, market price control could also apply in the event of exogenous shocks deemed likely to disrupt market rules. Control measures had not been used outside the month of Ramadan since 2016, but could be used in the future, on a temporary basis, pursuant to Article 6 and 7 of the Competition Law.

**Table 1: Staple goods in the Union of Comoros**

	<b>HS CODE</b>	<b>PRODUCT</b>
1	02011000 to 02069090	Fresh or frozen meat and edible offal
2	02076000	Meat and edible offal of poultry
3	03011900 to 03089000	Fresh or frozen fish
4	10061000 to 10062000	Ordinary rice
5	11010010 to 11081990	Wheat, meslin or cereal flours
6	17011210 to 17049090	Sugar
7	30012000 to 30069200	Medicines
8	04022110	First infant formula (for infants from 0 to 6 months) and follow-on formula (for infants from 6 to 12 months)

Source: Order of the Minister of Finance No. 17-065/MFB/CAB of 4 September 2017.

55. A Member asked Comoros to specify the information that importers were required to submit to the National Competition Commission for the purpose of determining prices. This Member expressed concern that importers would be required to submit proprietary information to the government. In response, the representative of Comoros said that, according to Article 15 of the Competition Law, both domestic producers and importers had to submit their cost data and other business information, as it was essential to have the necessary documents related to imports. Since the Competition Law did not specify the other business information to be provided, the Commission would determine such information as necessary, e.g., a certificate of origin.

56. A Member expressed concerns about the fact that Comoros only allowed two state-owned enterprises - ONICOR and SCH - to import ordinary rice and hydrocarbons, and that the government validated the administered price on the basis of proposals by the two public companies. This Member requested that Comoros eliminate, prior to accession, ONICOR's exclusive right to import rice as continuous supply, quality and stable prices did not require permitting only one enterprise to import a product. Comoros was also requested to eliminate the practice of ONICOR making proposals to the government on the administered prices and to consider other forms of price regulation that would allow for greater competition in rice.

57. The representative of Comoros replied that hydrocarbons (HS 2710 12 and 2710 19) were subject to administered prices in order to stabilize consumer prices. This was an exception under Articles 4 and 6 of the Competition Law. The Ministries in charge of the economy and finance had the legal authority to validate prices on the basis of proposals made by SCH, which was the public company in charge of importing hydrocarbons. In his view, the existence of this monopoly guaranteed continuous supply, product quality, and stable market prices. The administered price on hydrocarbons had been introduced in 1981 with the establishment of SCH (Law No. 80-27 of 15 January 1981). He added that the activities of this company only concerned importation.

<sup>2</sup> 12 categories of staple goods had previously been subject to price approval pursuant to Decision No. 12-155/CFBECIPPIPE/CAM of 25 August 2012. These provisions, however, had been repealed with the introduction of the Competition Law.

Distribution and marketing had been fully liberalized and were carried out by private enterprises. In reply to a specific question, he said that domestic hydrocarbon production was currently at the prospecting stage. He added that Comoros would soon undertake a study on the reform of SCH.

58. Concerning ordinary rice, the representative of Comoros said that the administered price on ordinary rice (HS 1006 40 10 and 1006 40 90) had been introduced in 1982 with the establishment of ONICOR (Law No. 82-01/AF of 13 August 1982). However, having commissioned an impact assessment study from the World Bank, Comoros had decided to end the State monopoly on rice pursuant to Article 25 of Decree No. 23/60/PR "On the new statutes for ONICOR" of 30 June 2023. As a result, the importation and sale of ordinary rice had been liberalized. Accordingly, the practice of the government validating administered prices had been discontinued. In reply to a specific question, the representative of Comoros said that domestic rice cultivation was currently at the experimental, artisanal stage and that locally produced rice had never reached the market.

59. The representative of Comoros confirmed that pricing policy in Comoros would be applied consistent with the provisions of Articles III:4 and XI:1 of the GATT 1994, Article 4 of the Agreement on Agriculture, and Article VIII of the General Agreement on Trade in Services. He further stated that in the application of price controls now or in the future, Comoros would apply such measures in a WTO-consistent fashion, and take account of the interests of exporting WTO Members as provided for in Article III:9 of the GATT 1994. Comoros would publish the list of goods and services subject to State price control and any changes to this list in its Official Journal and would continue to do so after accession. The Working Party took note of these commitments.

#### **- Competition policy**

60. The representative of Comoros said that competition policy in Comoros was regulated under the provisions of the Competition Law (Law No. 13-014/AU of 26 December 2013), which had been developed with technical assistance from UNCTAD. This Law had been adopted in the context of structural reforms relating most notably to trade, and with a view to providing the country with a legal framework on competition and a regulatory authority in this area. Specifically, the Law had been designed to promote the operation of market forces by controlling or eliminating any practice aimed at, or having the effect of, restricting competition in a manner detrimental to the development of the national economy and to the interests of consumers (Article 1). Pursuant to Article 5 of this Law, the import and export prices of goods and services were determined by market forces.

61. The representative of Comoros added that a National Competition Commission, in charge of implementing the Competition Law, had been established. The rules of procedure of the Commission had been adopted in February 2022 and a chairperson had been appointed by the President. The Commission would be authorized to make rulings on anti-competitive practices and on prices. The functions of the Commission were listed in Title III, section 2 of the Competition Law. Decree No. 17-080/PR of 10 July 2017 had established the composition of the National Competition Commission.

62. In accordance with Decree No. 17-080/PR of 10 July 2017, steps had been taken to ensure that Commission members would avoid conflict of interest. Specifically, any member of the Commission, with the exception of its chairperson, could be recused. In accordance with Article 35, paragraph 3, of the Competition Law, the sittings of the Commission were not open to the public. The person filing an admissible petition could ask to be present at the Commission's deliberations to support his/her claims and the responding party and interested parties could be invited to take part in these deliberations. The specific circumstances determining whether or not the petitioner and other interested parties could participate would be assessed by the National Competition Commission in accordance with the rules of procedure of the Commission. Respondents or other interested parties would have full access to the information being considered by the Commission and there would be no limitations on access to information. Measures to protect information from disclosure were laid down in Article 27 of the Competition Law. A petitioner could raise claims with the Commission concerning: (i) limitations on market access or free competition by other enterprises; (ii) the obstruction of market-based price determination; (iii) limitations or controls of production, opportunities, investments or technical progress; (iv) the sharing out of markets or supply sources; (v) sale and supply boycotts; and (vi) collusion in the submission of tenders.

63. The representative of Comoros added that the Competition Law did not prevent negotiated settlements. The parties could come to an understanding or resort to the Comoros Court of



Arbitration (CACOM). Foreign attorneys could participate in the proceedings on the conditions stipulated by the national court system and could cross examine witnesses and rebut evidence. Article 27 of the Law foresaw the possibility of appeal. Appeals went to the courts as the Commission was a quasi-judicial body. There was no limitation on the number of appeals. Appeals could be introduced on the basis of the merits of the case, the procedure, or in respect of the financial penalty.

64. Asked to describe the provisions on State aid or government support that Comoros envisaged introducing pursuant to Article 4 of the Competition Law, the representative of Comoros said that Article 4 did not make any reference to direct State aid and that no new provisions on State aid were envisaged under the Competition Law. He noted, however, that State support was provided on an *ad hoc* basis in the event of market disruption. For instance, against the backdrop of Covid-19, the State had provided aid to vanilla exporters, the tourism sector, and the restaurant industry.

65. In reply to a specific question, he said that the Competition Law provided for the control and review of mergers (Article 16).

### **III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES**

#### **- Powers of the executive, legislative and judicial branches of government**

66. The representative of Comoros said that the Constitution of Comoros separated the executive, legislative and judicial powers of the State. The President of the Union of the Comoros was the President of the Republic, the Head of State and the Head of Government. The President was elected by popular suffrage to a five-year term, with a two-term limit on the presidency. The President appointed the members of the government. In each island, the executive power was exercised by a Governor elected for a five-year term.

67. Legislative power was vested in the National Assembly. The National Assembly consisted of 33 members elected for five-year terms. Members of the National Assembly could run for re-election in their constituencies. The texts of law approved by the National Assembly were brought before the President of the Union who would either enact or return the texts to the Assembly for a second reading. The texts returned by the President had to be approved by the National Assembly by a two-thirds majority vote, for constitutional matters, or by a simple majority for other matters - before having the force of law. All laws, decrees and international agreements were published in the Official Journal of the Union of the Comoros three days after signature. Article 33 of the Constitution empowered the National Assembly to call Ministers or other members of the Government to account by addressing a petition, signed by at least one third of the Assembly members, to the President of the Union. A vote would then take place at least 48 hours after the petition was tabled. For the petition to be adopted, a two thirds majority of the members of the Assembly was required. The President was under an obligation to terminate the functions of the Minister or Ministers or other members of the Government targeted by the petition and could not reappoint them to ministerial posts in the six months following their dismissal. The Assembly could not vote on more than two petitions per year, and no petition could be tabled in the course of an extraordinary session. Each of the three islands had a Council (island parliament). The procedure for drafting laws and regulations was as follows: (i) proposal of texts by the relevant ministry; (ii) technical validation by all stakeholders concerned; (iii) submission to the Council of Ministers; and (iv) submission to the National Assembly for adoption. All stakeholders were entitled to provide comments throughout the process. The regulatory agencies, such as the Chamber of Commerce, the ANPI and the Comorian Federation of Consumers (FCC), played a major role in the drafting of all regulations. These agencies were involved from the start to the technical validation stage, and in some cases, attended debates of the National Assembly's Law Commission.

68. Judicial power in Comoros was exercised by a system of ordinary and specialised courts. According to Article 3 of Law No. 20-020/AU of 12 December 2020 on the organization of the judiciary in the Union of Comoros, the judiciary consisted of the Supreme Court, comprising the Court of Cassation and an audit chamber; the courts of appeal; the courts of first instance; labour courts; commercial courts; administrative courts; economic and financial courts; criminal courts; Kadhi courts; juvenile courts; and a court specializing in the suppression of terrorist acts and of financing of terrorism. The Supreme Court was the highest court in judicial, administrative and auditing matters in the Union and the islands. Decisions by the Supreme Court could not be appealed and were binding on the executive, the legislature and all courts in the territory of the Union. A court of first instance and a court of appeal was established on each island. A commercial court was

established at the seat of each court of first instance, where all commercial proceedings would be heard. The matters ruled on by the courts of first instance could be appealed to the courts of appeal. Appeals on commercial matters which had been heard in the commercial tribunal in the courts of first instance, were heard in the commercial chamber of the courts of appeal. Interested parties were given written notice that an appeal had been filed and the reasons for the appeal. Other courts could be established by law. One such example was the Court of Arbitration (*Cour d'arbitrage des Comores, CACOM*), which had been operational since February 2013, and which provided a framework for the resolution of certain conflicts with a panel of mediators or arbiters as agreed by the parties.

69. The representative of Comoros stated that under Comoros' constitutional structure and within its legal system, the judiciary was a state institution whose decision-making processes were objective and impartial. The independence of the judiciary from the executive and the legislature was set out in Article 29 of the Constitution and guaranteed by the President of the Union. Judges were subject only to the authority of the law in the performance of their duties. Trial judges could not be removed. There was no limit on the term of office of judges. The President of the Supreme Court of Justice was appointed by the President of the Union among the Supreme Court judges, after consultation with the Judicial Service Commission. The State was represented by the Public Prosecutor. The representative of Comoros said that judicial decisions were recorded in the Minutes of the Palais de Justice and could be consulted in the Registry.

70. Asked to provide further information on the Court of Arbitration, the representative of Comoros said that CACOM had been established by a Regulation under the auspices of the Comoros Employers' Organization (*Organisation patronale des Comores, OPACO*) and the Union of the Chambers of Commerce and Industry of the Comoros (*Union des chambres de commerce et d'industrie des Comores, UCCI*), to which it was attached in accordance with the Partnership Agreement of 18 January 2010 between OPACO and UCCI. Its primary mission was to organize and administer, pursuant to the Regulation, arbitration procedures referred to it under an arbitration agreement. CACOM had jurisdiction to arbitrate on contractual disputes involving parties as long as at least one of them was domiciled or had habitual residence in Comoros, or relating to a contract executed or to be executed wholly or partly on the territory.

71. Judgements by the courts of first instance and decisions by the courts of appeal that concerned OHADA harmonised law (the Uniform Acts) could be appealed to the Cassation Chamber at the Common Court of Justice and Arbitration (CCJA) of the Organization for the Harmonization of African Business Law (OHADA). The CCJA was the highest commercial court and acted as a supreme court for all the commercial courts of the OHADA member countries. National and foreign citizens alike could appeal to the CCJA. Comoros had a law on commercial arbitration, the OHADA Uniform Act on Arbitration, and procedural texts on the recognition and enforcement of Comorian and foreign arbitral awards. Under its advisory function, the CCJA was empowered to give Advisory Opinions, at the request of any State Party, the Council of Ministers or a national court seized of and still deliberating on a dispute within the scope of the OHADA. Besides its duties as a court of cassation in respect of decisions on actions for annulment of arbitral awards, the CCJA also had an arbitral function in institutional arbitration in administering the procedures, and ruled as cassation court on appeals contesting the validity of an arbitration award.

72. Asked to describe the scope of commercial matters that could be appealed to the CCJA, the representative of Comoros listed the following nine areas: general commercial law; commercial companies and economic interest groups; debt recovery and enforcement procedures; collateral; arbitration (institutional arbitration by the Arbitration Centre of the CCJA governed by a specific set of Regulations; and *ad hoc* arbitration governed by the Uniform Act on Arbitration applicable in the 17 OHADA countries); company accounting; cooperatives; collective proceedings (insolvency procedures); and the transport of goods by road. The representative of Comoros said that the CCJA ensured common interpretation and application of the OHADA instruments. OHADA Decisions were taken by a majority vote of the judges present, in accordance with Article 22 of the CCJA Rules of Procedure.

73. The representative of Comoros said that appeals pertaining to customs procedures were governed by Articles 506 and 507 of the Customs Code. In particular, appeals concerning the nature, origin, or value of the goods had to be addressed to the Chairman of the Customs Arbitration and Advisory Committee (*Commission de conciliation et d'expertise douanière*), within the prescribed time, accompanied by relevant documents and, where appropriate, necessary samples. The Chairman sent a copy of the application to the Director-General of Customs, who formulated



observations and forwarded them to the Committee's secretariat, accompanied by documents and samples used in the contested classification or like treatment. The Committee ruled on appeals in accordance with the conditions laid down in Article 512 of the Customs Code. The composition of the Customs Arbitration and Advisory Committee was set out in Article 510 of the Customs Code. In addition to the Chairman, who was a commercial court judge, the Committee consisted of three technical customs assessors and their alternates; an adviser from the administrative chamber of the court of first instance; a Chamber of Commerce representative; an economic operator representative; and a customs agent representative. The Committee was assisted by a permanent secretariat composed of a customs representative and a representative of the private sector appointed by Order of the Minister of Finance. This secretariat was responsible for receiving and registering appeals and for publishing and circulating the Committee's decisions.

74. The representative of Comoros added that, under the Emerging Comoros Plan 2030, the Comorian Government aimed to reform the justice system with a view to promoting its independence, integrity and efficacy, in accordance with international standards and commitments. The National Justice Sector Policy 2016–2025 had established the following strategic objectives: (i) to promote the independence of the judiciary, the integrity of the court system and the admissibility of the judicial function; (ii) to improve the efficiency of the judicial system, and competence, impartiality and diligence in the exercise of the judicial function; (iii) to reform the prison system by bringing it into line with international standards and by promoting prisoner reintegration; and (iv) to guarantee equitable access to the law for citizens, equality of all before the courts, and the participation of civil society in the strengthening of the public justice service. Further actions included the establishment of a Higher Judiciary Council, which would enable better access to the justice system and would strengthen its independence, and the creation of a national ombudsperson.

75. The representative of Comoros said that the Ministry of Economy and Trade was responsible for trade policy and for coordination with other ministries responsible for trade-related matters. Cases of disagreements between ministries were submitted to the Council of Ministers. Strategic decisions such as the formulation of the Government's trade policy and its negotiating positions in regional and multilateral trade negotiations were taken by the Council of Ministers.

76. The government had set up a National Forum on Trade Policy Development (*Forum National pour le Développement de la Politique Commerciale, FNDPC*), which had subsequently been replaced by the National Committee on Trade Negotiations (*Comité National des Négociations Commerciales, CNNC*). The CNNC advised the authorities in all trade negotiations and was a forum for consultation. The CNNC comprised high-level officials from the Ministries of Finance; Agriculture, Transport, Tourism, Post and Telecommunications; Foreign Affairs, Justice; and Education and Culture (including focal points on trade policy issues), representatives of the principal economic sectors (through socio-professional organizations) and resident missions of development partners present in the capital. Representatives of the private sector and international institutions based in Moroni were only involved in a consultative role; they did not have access to negotiating documents or other official documents. Within the CNNC, a specialist group had been established on WTO matters, the Enhanced Integrated Framework and the Aid-for-Trade programme. This group formulated trade policy initiatives and recommendations on behalf of the CNNC to the Council of Ministers; and coordinated the implementation of trade policy decisions taken by the Council of Ministers. The government also solicited the views of industry associations, the Chambers of Commerce, the private sector, civil society and local island communities on trade policy.

77. Asked to describe the process of ratification of international treaties, the representative of Comoros said that the relevant ministry would present a descriptive note describing the draft law authorising the ratification of the treaty to the Council of Ministers. Once approved by the Government, the draft law would be submitted to the Office of the National Assembly for examination and for authorisation to the President of the Union to ratify the treaty or agreement in question. Once adopted by the National Assembly, a Presidential Decree of ratification would be published in the Official Journal, thereby giving the treaty power of law in the national legislation. He affirmed that international treaties prevailed over national laws, and that national laws could not be invoked to justify the non-application of international law. He confirmed that the Accession Package would be a treaty obligation that would supersede national law.

78. The representative of Comoros confirmed that its laws and regulations provided the necessary institutional base for the prompt administrative and judicial review of the Government's actions. He further confirmed that from the date of accession, Comoros' laws would provide for the

right to appeal administrative rulings on matters subject to WTO provisions to the courts or other independent tribunals of superior jurisdiction, in conformity with WTO obligations, including those set out in Article X of the General Agreement on Tariffs and Trade 1994, Article 23 of the WTO Agreement on Subsidies and Countervailing Measures, Article 11 of the WTO Agreement on Implementation of Article VII of the GATT 1994, Article 62 of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights, and Article VI of the General Agreement on Trade in Services. The courts or tribunals responsible for such review would be impartial and independent of the agency entrusted with administrative enforcement and would not have a substantial interest in the outcome of the matter. The review procedure would include the opportunity for appeal, without penalty, by individuals or enterprises affected by any administrative action subject to review. Notice of the decision by the court or other tribunal of superior jurisdiction on appeal, and the reasons for that decision, would be provided to the interested parties in writing. The Working Party took note of these commitments.

**- Authority of sub-central governments**

79. The representative of Comoros said that the central government had exclusive competence in political, legislative and administrative matters of national scope and external relations including trade and international treaties; it exercised all sovereign powers and provided public services. The three islands, Anjouan (Ndzouani), Mohéli (Mwali) and Grande Comore (NGazidja), were autonomous regional authority units which governed themselves freely within the framework of the statutory laws adopted by them in conformity with the Constitution. The sub-central governments were obliged to act in accordance with the laws and regulations of the country and the treaties and agreements to which the country was party. The areas which came under the responsibility of the islands were set out in Article 9 of the Constitution: "administration of local authorities; urban and rural police; fairs and markets; study allowances and island grants; road networks; development of secondary routes; island land development; construction, equipment, maintenance and management of teaching and healthcare establishments and staff; small-scale fishing; and agriculture and livestock farming, excluding strategies and research". Island authorities consisted of a Governor elected by universal suffrage by the citizens of the island and a directly elected deliberative Council (island parliament). The Governor was assisted in his/her duties by an executive body of ministers (*commissaires*). Island authorities had their own sub-authorities, which were regional and communal authorities. Island authorities were overseen by the Ministry of the Interior. A framework had been set up for regular consultations between the President of the Union, the Governors of the three islands and the President of the National Assembly.

80. Asked to describe the scope of authority of Anjouan, Grande Comore, and Mohéli related to agriculture and livestock farming, the representative of Comoros said that island authorities implemented the national policies on agriculture.

81. The representative of Comoros said that, in general, the island authorities were not authorized to provide subsidies. Island authorities were empowered to levy and collect certain taxes - the trade tax contribution ("*contribution des patentes*" - see "Trading Rights"), vehicle tax - for their own revenue, and they could grant subsidies for the operation of certain public institutions, including schools and hospitals. The islands could introduce new taxes, but these taxes could not be related to imports or exports. Tax legislation was adopted at the Union level via the Finance Law.

82. The representative of Comoros confirmed that the central government had exclusive competence in regard to international treaties and agreements, and that sub-central governments did not have the power to apply measures that could be incompatible with international treaties, including the WTO Agreement.

83. The representative of Comoros confirmed that sub-central entities had no autonomous authority over issues of subsidies, taxation, trade policy or any other measures covered by WTO provisions. He confirmed that the provisions of the WTO Agreement, including Comoros' Protocol of Accession, would be applied uniformly throughout its customs territory, including special economic zones and other areas where special regimes for tariffs, taxes and regulations were established. He added that when apprised of a situation where WTO provisions were not being applied or were applied in a non-uniform manner, central authorities would act to enforce WTO provisions without requiring affected parties to petition through the courts. The Working Party took note of these commitments.

#### IV. POLICIES AFFECTING TRADE IN GOODS

##### - Trading rights

84. The representative of Comoros said that the overall legal framework for conducting business in Comoros was provided by the OHADA Uniform Act on Commercial Companies and Economic Interest Groups. To conduct business in Comoros, all natural and legal persons (other than cooperatives) had to register in the Trade and Personal Property Credit Register (*Registre du Commerce et du credit mobilier, RCCM*). Cooperatives – defined as autonomous associations of persons united voluntarily to meet common economic, social and cultural needs and aspirations through a jointly-owned and democratically-controlled enterprise – were registered in the Register of Cooperative Societies. While two different Registers were in use, the registration process was the same. The RCCM was held by a commercial chamber of the court of first instance. Applications for registration were submitted to this chamber. Applications were submitted to the Court Registry (a department of the commercial chamber), to the ANPI Single Window, or to the Administrative Procedure Centre for Businesses (*Centre des formalités administratives des entreprises, CFAE*). Applications consisted of (i) an application form; (ii) a copy of the identity documents of the associates and the managing director; (iii) a copy of the criminal records of the associates and the managing director, or a signed sworn statement; and (iv) a power of attorney with authentication of signature, if applicable. The registration fee was set at KMF 68,500 for a limited liability company (SARL) and KMF 162,000 for a public limited company (SA). The registration procedure was completed within two days. The registration procedure for a branch was the same as that for a company. Individuals could register as sole entrepreneurs. The registration process was automatic and a single registration was necessary for conducting business in the entire Union of the Comoros.

85. He added that with the launch of the CFAE in 2012, business start-up procedures had been streamlined within a single window, which had reduced the time required for setting up a business down to 72 hours. The CFAEs operated under government supervision and had been set up at the ANPI and at the Chambers of Commerce, Industry and Agriculture. They provided support with the drawing up and registration of property-related instruments, notary authentication, and registration with the RCCM. Furthermore, Comoros had also been improving its mechanism for enforcing OHADA decisions by *inter alia* establishing a decision-enforcement body for OHADA decisions and a commercial court.

86. Some Members asked Comoros to consider further streamlining its procedures for business establishment with a view to making it easier and less costly to engage in trade activities. A Member said that Comoros appeared to impose burdensome restrictions on the right to trade, including the requirements for physical presence, securing a professional card and obtaining a tax identification number ("*numéro d'identification fiscale*", NIF). In particular, the NIF appeared to be redundant with the registration requirement and the professional card. Comoros was also asked if importers of record could import without having to establish physical presence in Comoros, and without selling or distributing goods in Comoros.

87. The representative of Comoros replied that the previously existing requirement for commercial traders ("*commerçant*") to hold a professional card issued by each island's Commissariat of Finance had been abolished pursuant to Decision No. 22-28/MMIIE/SG of 18 October 2022. As for the NIF, this tax identification number was used when clearing goods through customs. Importers which had obtained a NIF paid a 1% "import trade tax" ("*patente d'importation*", PI) instead of 10%, which was the rate applicable to businesses without a NIF. A NIF was issued within 48 hours to all businesses, irrespective of their legal form or size, by the Large Enterprise Directorate of the Directorate-General of Taxation (DGI), against a fee of KMF 25,000, as long as all supporting documents were complete. The NIF was simply a means of identifying taxpayers. Only informal economy businesses operated without a NIF.

88. Concerning the possibility for importers of record to import without having to establish physical presence, the representative of Comoros said that importers needed to be registered in the RCCM and to be inscribed on the list of importers (the latter was a measure envisaged in the Law on Foreign Trade). He confirmed that Comoros did not impose equity limitations or investment requirements on foreign firms wishing to be importers of record.

89. In response to a specific question on the registration of branches of foreign companies, the representative of Comoros said that, according to OHADA's Uniform Act (Article 120), if within two

years of registration the branch of a foreign company registered outside the OHADA area had not been attached ("affiliated") to a company incorporated under the law of an OHADA State Party, the branch could be removed from the RCCM at the request of the Registry or any interested party. In Comoros, rulings in such cases were issued by the presiding judge of the court of first instance. The minister in charge of trade could waive the "affiliation" obligation for an additional, non-renewable period of two years. After the two- or four-year period, the branch would have to be either (i) attached to a pre-existing or newly created company incorporated under national law (OHADA Article 120(1)); (ii) removed from the Registry (OHADA Article 120(3)); or (iii) transformed into a commercial company by decision of the shareholders (OHADA Article 181). A branch became a commercial company under national law in accordance with the provisions outlined in Article 256 of OHADA's Uniform Act, namely (i) publication of the transformation decision; (ii) deposit, at the registry of the commercial court, of two copies of the minutes of the meeting relevant to the transformation and of the decision to appoint the members of the new organs of the company; and (iii) registration of the amendments in the property rights register.

90. A Member questioned how the affiliation requirement was consistent with MFN treatment and with Comoros' commitments in services. This Member requested that paragraph 1 of Article 120 of the OHADA Uniform Act be amended prior to Comoros' accession, along with any legal requirements of Comoros implementing Article 120(1), to eliminate the requirement discriminating against non-OHADA member States.

91. The representative of Comoros replied that the legal power to amend a part of the OHADA Uniform Act belonged to all of its member States. He held the view that the affiliation requirement was consistent with MFN treatment. In addition, he said that, pursuant to an advisory opinion from the OHADA Court (No. 002/2016 of 18 October 2016), foreign companies operating in the aviation sector had been allowed to maintain a branch beyond the four-year period (initial two-year period and non-renewable two-year extension period) on the basis that they were "companies operating under a specific regime". A 2017 OHADA Court advisory opinion (No. 06/2017/AC of 7 November 2017) elaborated that the concept of "companies operating under a specific regime" referred to any company established in accordance with the provisions of the Uniform Act, which, because of the specific nature of its activities, had a distinctive status or was governed by particular regulations provided for in domestic legislation or international law. Comoros interpreted these opinions on Article 120 to allow for unlimited waiver of the affiliation requirement for foreign-owned branches operating in regulated industries, including banking, insurance, and oil, gas, and mining, in addition to the aviation industry.

92. The representative of Comoros said that the DGI levied a special activity licence fee on the importation of alcoholic beverages pursuant to Order No. 14-069/VP-MFEBCEIP/CAB. In accordance with the Tax Code (Article 196), the licence fee was set at KMF 4,000,000 for importers, KMF 500,000 for distributors, and KMF 250,000 for sellers. Licences were due on 1 January of each year. Importers could also be distributors/wholesalers, however bar owners could not import alcohol. Retail operators, i.e., stores that sold alcoholic beverages, were considered to be distributors. A licensed importer of alcoholic beverages could make the imports available to downstream distributors without paying a distributor's licence. Given that alcoholic beverages were not produced locally, in practice the licence fee applied only to imported products.

93. The representative of Comoros added that a licence for the importation of tobacco had been introduced under the Finance Law No. 08-43/AU. To obtain a licence, the importer had to pay a trade tax contribution (see below) and be in possession of a NIF. He confirmed that Comoros did not currently cultivate tobacco and did not have a cigarette factory. There was, however, a small cigarette packaging unit for the local brand "COELACANTHE", which used imported raw materials. Licensing requirements are listed in Annex 2.

94. In reply to a specific question, the representative of Comoros said that non-automatic licences for alcohol and tobacco were applied for health reasons.

95. In addition, for certain regulated activities, "operating approvals" were issued by the competent authority or ministry concerned, e.g., a fishery enterprise had to obtain an approval from the ministry responsible for fisheries. These approvals were issued in view of fulfilling the objective stipulated in Article 4 of the Investment Code – namely, the right to invest was conditional on ensuring the protection of health and public health, social protection, and public economic order. The procedure for granting operating approvals was set out in Articles 159 and 160 of the Tax Code.

Approvals were issued to commercial businesses and/or other natural or legal persons for the purpose of carrying out their business. The operating approval was not specially required for importation. Entities engaged in activity in a sector that did not require an operating approval could engage in importing without such an approval.

96. The operating approvals described in the preceding paragraph corresponded to the trade tax contribution ("*contribution des patentes*") stipulated in the General Tax Code (Article 159). All natural or legal persons engaged in a business, industry or profession not exempted under Article 164 of the Tax Code were subject to the trade tax contribution. The trade tax contribution was payable to the DGI, for the whole year, by any person engaged in a taxable activity on 1 January of a given year and was due before 31 March of the year in question. This included importers and importer-exporters. The trade tax was established by applying to the designated profession the corresponding rate listed in a schedule of rates annexed to the Code (Article 179). For importers and importer-exporters, the trade tax contribution amounted to KMF 250,000 plus a 1/10<sup>th</sup> proportional duty (i.e.,  $250,000 + 1/10 \times 250,000 = \text{KMF } 275,000$ ). The fixed component of the trade tax contribution was determined according to the capacity of the activity. Importers and importer-exporters were engaged in activities of significant scale and high turnover and were accordingly subject to a high fixed duty. As soon as the trade tax contribution was paid, the corresponding operating approval was issued automatically by the relevant competent authority. The applicable trade tax contribution rate was determined on the basis of the main activity of the company, even if the company was importing as part of its secondary activities. Exporters were not subject to the payment of a fixed duty as this policy was aimed at encouraging exporters. Table 2 lists selected trade tax rates stipulated in Article 179 the Tax Code. Activities exempt under Article 164 of the Tax Code are listed in Annex 3.

**Table 2: Selected trade tax rates (Article 179 of the Tax Code)**

<b>Taxable activity</b>	<b>Fixed duty</b>	<b>Proportional duty</b>	<b>Comments</b>
Business agent	20,000	1/10th	NC
Conglomerates (producer of)	100,000	1/10th	
Medical analysis (laboratory)	30,000	1/10th	
Electronic appliances:			
- seller	150,000	1/10th	
- repairer	50,000	1/10th	
Importer	250,000	1/10th	
Importer - Exporter	250,000	1/10th	In cases where an importer/exporter has several businesses, only one trade tax per year is levied (i.e. for the one with the highest fixed duty)

97. A Member said that the need to secure an "operating approval" and requiring a trade tax contribution that appeared to discriminate against exporters and importers amounted to burdensome restrictions on the right to trade. The operating approval appeared to be redundant with the trade tax contribution. Comoros was also asked to eliminate the trade tax contribution applicable to importer-exporters prior to the date of accession.

98. The representative of Comoros confirmed that Comoros would act in a manner consistent with its WTO obligations regarding the registration of branches by foreign companies, stating that, for example, when a foreign company operating in the banking or insurance industry requests extension of the registration of a branch beyond the four-year period, the Minister of Trade shall grant a waiver of the affiliation requirement to enable that branch to continue operations beyond the four-year period, consistent with Comoros' commitments in its Schedule of Specific Commitments on Trade in Services. The Working Party took note of these commitments.

99. The representative of Comoros further confirmed that from the date of accession, Comoros would grant any natural or legal person, regardless of physical presence or investment in Comoros, the right to be the importer of record of any product allowed to be imported into Comoros, at any level of distribution, and that its laws and regulations relating to the right to trade in goods and all fees, charges or taxes levied on such rights would conform fully with its WTO obligations, including Articles VIII:1(a), XI:1, and III:2 and III:4 of the General Agreement on Tariffs and Trade 1994, Article III of the General Agreement on Trade in Services, and Article 63 of the WTO Agreement on Trade-Related Intellectual Property Rights. He also confirmed that full rights to import and export would be granted in a non-discriminatory and non-discretionary manner from the date of accession, and any requirements for commercial registration or application for trading rights would be for

customs and fiscal purposes only, would not require investment in Comoros nor confer the right to distribute there, and would not constitute a barrier to trade. The Working Party took note of these commitments.

#### - Trade facilitation

100. The representative of Comoros said that Comoros undertook to implement the Trade Facilitation Agreement (TFA). An evaluation based on the TFA had been carried out under the updated Diagnostic Trade Integration Study (DTIS). Comoros intended to approach the WTO and bilateral partners for assistance in implementing the Agreement during the accession process and over the period defined in the action plan.

101. The representative of Comoros added that Comoros had already implemented commitments under Section I of the TFA, namely (i) on publication and availability of information (Article 1); (ii) notifications for enhanced controls or inspection (Article 5.1); (iii) adoption or maintenance of a non-discriminatory and non-arbitrary system of risk management for customs control and focus on customs controls of high-risk consignments with rapid release of low-risk consignments (Article 7.4); (iv) adoption or maintenance of a mechanism to certify the conformity of the consignment after customs clearance (Article 7.5); (v) release of perishable goods within the shortest possible time, even outside working hours if circumstances so require (Article 7.9); (vi) establishment of cooperation between border agencies (Article 8); (vii) movement of goods intended for import under customs control (Article 9); (viii) formalities and documentation requirements; acceptance of paper or electronic copies of supporting documents required; use of international standards; single window; pre-shipment inspection; use of customs brokers; common border procedures and uniform documentation requirements; allowing the importer the possibility of returning the goods to the exporter or forwarding them if they are rejected on the grounds of failure to comply with the SPS regulations or technical standards; temporary admission of goods; and inward processing (Article 10 with the exception of the provisions relating to outward processing stipulated in Article 10.9.2); (ix) freedom of transit (Article 11); (x) customs cooperation (Article 12); and (xi) establishment and/or maintenance of a national committee or similar mechanism on trade facilitation (Article 23).

102. The representative of Comoros took note of the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organization done in Geneva on 27 November 2014 ([WT/L/940](#)) (TFA Protocol). This Protocol, which had entered into force on 22 February 2017, had inserted the Agreement on Trade Facilitation into Annex 1A of the WTO Agreement. He confirmed that Comoros would accept the TFA Protocol by virtue of accepting the Protocol of Accession. He further confirmed that Comoros would progressively implement the WTO Agreement on Trade Facilitation from the date of accession, as a least developed country. Full implementation of the WTO Trade Facilitation Agreement would start from 31 December 2028 in accordance with the Action Plan provided for in Table 3 without recourse to any further transition period. The Working Party took note of this commitment.

**Table 3: Action plan for the implementation of the Agreement on Trade Facilitation**

No.	Subject	Action to be taken	Time frame
1	Advance rulings	Train customs officers on information monitoring mechanisms for advance rulings and establish a monitoring mechanism for reliable and binding information on several customs issues prior to import/export (Article 3)	July 2025
2	Disciplines on fees and charges	Train officers on disciplines to review the application of fees and charges; train officers on procedures for publishing information on fees and charges; and establish a regulatory framework on disciplines for reviewing the application of fees and charges (Articles 6.1 and 6.2)	First quarter of 2028
3	Penalties	Provide training on the methods for setting and collecting penalties and duties; and establish a regulatory framework on penalty disciplines in case of infringement (Article 6.3)	15 December 2026
4	Pre-arrival processing	Train officers on inspection procedures for the release of goods; and adopt electronic payment procedures for duties, taxes, fees and charges (Article 7.1)	First quarter of 2026



No.	Subject	Action to be taken	Time frame
5	Electronic payment	Hold consultations with banking institutions; provide training on electronic payment procedures for duties, taxes, fees and charges; adopt electronic payment procedures for duties, taxes, fees and charges; establish a regulatory framework; and establish a monitoring framework	April 2027
6	Separation of release from final determination	Provide training on the adoption or maintenance of procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees and charges; and establish a regulatory framework on the separation of release from final determination of customs duties, taxes, fees and charges (Article 7.3)	December 2026
7	Average release times	Technical assistance: measure and publish regularly and consistently the average release time for goods; Training and capacity-building: for studies on the time needed for the release of goods from the Excise Directorate, Customs (Article 7.6)	Second quarter of 2028
8	Authorized operators	Create a fair system that rewards compliance with the rules; establish additional trade facilitation measures for selected operators; and build capacities (Article 7.7)	Fourth quarter of 2028
9	Expedited shipments	Provide training on the application of customs laws and regulations, and procedural requirements for expedited shipments; Implement special procedures allowing, for those who so request, the expedited release of air freight consignments; Technical assistance to strengthen the institutional framework and functioning of the expedited shipment system (control, infrastructure, information logistics, information and documentation requirements); and Establish a regulatory framework on expedited shipments (Article 7.8)	Second quarter of 2028
		<b>Effective implementation</b>	<b>31 December 2028</b>

## A. IMPORT REGULATIONS

### - Ordinary customs duties

103. The representative of Comoros said that Comoros' national tariff followed the nomenclature of the Harmonized System. While negotiations on the implementation of the COMESA customs union were ongoing (see "Trade Agreements"), Comoros had already adopted the COMESA categorization of goods, harmonized its Customs Code to that of COMESA, and incorporated in full the COMESA Common Tariff Nomenclature. As part of the COMESA FTA framework, Comoros had eliminated customs duties on all products originating in COMESA countries. He added that Comoros had implemented the computerised customs management system ASYCUDA++ in 2008 with technical and financial support from COMESA and UNCTAD.

104. Comoros applied *ad valorem* and specific duties. *Ad valorem* duties - i.e., the single import tax (*Taxe Unique d'Importation, TUI*) - were currently applied in tariff bands of 0%, 5% and 20%. Specific duties applied to rice (four tariff lines), petroleum (2 tariff lines), and vehicles (32 tariff lines).

105. Recent reforms had sought to bring customs duties progressively in line with the COMESA common external tariff (CET). By 2023, 327 national tariff lines had been aligned with the COMESA CET. As soon as the CET was operational at the regional level, Comoros would be required to ensure its implementation. The COMESA CET of the future customs union comprised four bands - 0% (raw materials); 0% (capital goods); 10% (intermediate products); and 25% (finished products). Tariffs would thus tend to increase with the adoption of the COMESA CET - e.g., tariffs at 5% would increase to 10% and those at 20% would increase to 25%.

## - Other duties and charges

106. The representative of Comoros said that the International Cooperation Fee (*Redevance de Coopération Internationale, RCI*) was a 1% charge earmarked for paying contributions to regional and international institutions (COMESA, IOC and the WTO). This tax was levied at the customs border. In response to a specific question, he said that the contributions to these organisations exhausted the RCI and that there had never been any residual amount. Specifically, the annual contribution to COMESA was estimated at USD 90,000.

107. In addition, a fee levied by the Chamber of Commerce and Industry (*Redevance due aux Chambres du Commerce, d'Industrie et d'Agriculture, CCIA*) was collected at customs at the rate of 1% on all products except ordinary rice and petroleum products. This tax was levied for the maintenance of warehouses/depots for imported products. The Chamber of Commerce was independently managed but received a State subsidy through the CCIA fee.

108. An "import trade tax" (*patente d'importation, PI*) was also collected at the border. For importers who had obtained a tax identification number (NIF), the PI was levied at the rate of 1%. Importers without a NIF paid a PI of 10%. The revenue from this tax went to the regular government budget (see also "Trading rights").

109. An advance tax payment (*acompte sur l'impôt, AI*) was levied on imported goods at the rate of 1%. Registered taxpayers could deduct the amount of the advance payment from the corporate tax at the end of the fiscal year. The AI was levied in order to combat taxpayer tax evasion and fraud.

110. A Single Administrative Charge (*Redevance Administrative Unique, RAU*) was levied at an *ad valorem* rate of 5% of the c.i.f value of the goods. The RAU was paid to the Financial Administration Equipment Fund and was calculated on the basis of customs receipts. The RAU was used for covering *inter alia* the cost of training, the electronic processing of clearance documents, the use of operating software, the supply of customs forms, the purchase and maintenance of equipment, and compensation for the State financial services' staff – which were considered to be services rendered in connection with importation (customs clearance). The RAU was not used for fiscal purposes.

111. The representative of Comoros stated that his Government undertook to eliminate the existing other duties and charges (ODCs) - i.e., the AI, PI, RCI, CCIA and the RAU. The timetable for the phase-out of ODCs had initially been laid down in Order No. 22-013/MFBSB/CAB of 2 March 2022. While the sequencing set out in this Order had subsequently been adjusted, the end of the first quarter of 2025 had been maintained as the target date for the removal of all ODCs. The updated timeline for the full elimination of the ODCs was (i) elimination of the CCIA on 1 January 2024 (pursuant to Order of the Minister of Finance No. 23/544/03/MFBSB/CAB of 3 October 2023); (ii) elimination of the AI and PI on 1 July 2024 (pursuant to Article 15 of the 2024 Finance Law adopted by the National Assembly on 27 November 2023); and (iii) elimination of the RCI and RAU as of 1 April 2025 (pursuant to Order of the Minister of Finance of 1 December 2023 with specific provisions to be introduced in the 2025 Finance Law in December 2024).

112. A Member noted that the imposition of a 0.2% levy on selected imports was foreseen by the African Union and enquired whether Comoros intended to impose this levy. In response, the representative of Comoros said that the modalities of the 0.2% levy had not yet been agreed by the African Union. Should such a levy be applied by the African Union, Comoros intended to implement it through domestic taxation.

113. The representative of Comoros confirmed that from the date of accession Comoros would not apply other duties and charges within the meaning of Article II:1(b) of the GATT 1994, except as provided with respect to the CCIA, AI, RCI, PI, and the RAU in the Action Plan on Fees and Charges in Table 4. He further stated that the CCIA would be eliminated on 1 January 2024, the AI and the PI on 1 July 2024, and the RCI and RAU on 1 April 2025, as described in paragraph 111 of this Report and consistent with the Action Plan. Accordingly, Comoros would come into full compliance with the WTO Agreement no later than 1 April 2025. The representative stated that Comoros has bound other duties and charges within the meaning of Article II:1(b) of the GATT 1994 at zero in Comoros' Schedule of Concessions and Commitments on Goods. The Working Party took note of these commitments.



**Table 4: Action Plan on Fees and Charges**

<b>Description</b>	<b>Actions</b>	<b>Legislative calendar</b>	<b>Entry into force</b>
Elimination of other duties and charges within the meaning of Article II:1(b) of the GATT 1994 (AI, PI, RCI, CCIA and RAU)	1. Elimination of the CCIA by Order of the Minister of Finance	3 October 2023	1 January 2024
	2. Elimination of the AI and PI in the Finance Law for 2024 (action by the National Assembly)	27 November 2023	1 July 2024
	3. Elimination of the RCI and RAU in the Finance Law for 2025 (action by the National Assembly)	December 2024	1 April 2025

#### - **Tariff rate quotas, tariff exemptions**

114. The representative of Comoros said that Comoros did not have tariff rate quotas.

115. A Member asked Comoros to list all current tariff exemptions by tariff line and by recipient of the benefit, including information on any requirements to receive these benefits.

116. The representative of Comoros replied that all raw materials and capital goods to be used in public investment schemes, such as major state projects (e.g., roads, stadiums, schools, hospitals), as well as in private investment projects eligible under the Investment Code, were exempt from customs duties following a decision to grant approval. Products imported for the diplomatic and consular corps were also exempted. Certain exemptions from customs duties could be granted in other cases, such as for non-governmental organizations and cultural and religious associations. Exemptions could also be granted in the agriculture livestock, fisheries and energy sectors. Exemption from customs duties did not imply exemption from other duties and taxes applicable to imports. The tariff exemption application procedure comprised five stages: (i) establishment of the allocation base via ASYCUDA by an authorized customs agent; (ii) filing of an application for exemption; (iii) application processing by customs; (iv) completion of the application; and (v) verification of the preferential destination. Goods eligible for exemption are listed in Annex 4.

117. The representative of Comoros confirmed that any tariff rate quotas, if introduced in the future, would be applied and administered in conformity with WTO rules, including MFN and national treatment provisions. He also confirmed that upon accession to the WTO, any tariff exemptions would be implemented in conformity with the relevant WTO provisions, including Article I of the General Agreement on Tariffs and Trade 1994 and the WTO Agreement on Trade-Related Investment Measures. The Working Party took note of these commitments.

#### - **Fees and charges for services rendered**

118. The representative of Comoros said that the customs authorities intended to introduce a new fee replacing the RAU, which would be discontinued by 1 April 2025 (see "Other duties and charges"). The new fee would be based on the cost of services rendered and not on the value of the goods. A feasibility study, based on a case study of a West African country, would need to be completed before the new fee was introduced. The new fee would be calculated on the basis of the volume of goods. The specific modality chosen would depend on the specific service rendered for each container. The 2025 Finance Law would set out the practical modalities for the collection of the new fee.

119. A Member stressed that the new fee should be based on the cost of services rendered, not on the value of the imported goods.

120. In reply to a specific question, the representative of Comoros said that Comoros intended to publish information on fees and charges on the internet prior to accession. He added that the Directorate-General of Customs already had a website ([www.douane.gov.km](http://www.douane.gov.km)) where almost all regulations, including those on fees and charges, were published. Comoros would work towards upgrading the website to improve its user friendliness.

121. The representative of Comoros confirmed that Comoros would bring all of its fees and charges applied in connection with importation and exportation, including those described in paragraphs 106-110 and 118 of this Report, into compliance with Articles VIII and X of the General Agreement on Tariffs and Trade 1994, with full compliance occurring no later than 1 April 2025 in

accordance with the Action Plan set out in Table 4. To this end, laws and regulations implementing such fees during the transition period would not be implemented in a manner that resulted in a lesser degree of consistency with Article VIII of the General Agreement on Tariffs and Trade 1994 than on the date of accession. All fees and charges in connection with the importation and exportation, except those listed in Table 4, would be consistent with the General Agreement on Tariffs and Trade 1994, upon accession. He further confirmed that, during this transition period, Comoros would ensure that its laws and regulations concerning fees and charges for services rendered would be applied in a manner consistent with other provisions of the WTO Agreement, including on a non-discriminatory basis consistent with Articles I and III of the General Agreement on Tariffs and Trade 1994. The representative of Comoros also stated that, from the date of accession, Comoros would not introduce or reintroduce any fees and charges for services rendered that were applied to imports on an *ad valorem* basis. The Working Party took note of these commitments.

#### - Application of internal taxes to imports

122. The representative of Comoros said that the internal taxes collected at the customs border were the consumption tax (*taxe de consommation, TC*) and the excise tax (*droit d'accise, DAC*). The TC was levied at a general rate of 10% on the value of goods/services (Articles 140 and 152 of the Tax Code). Exceptions applied to (i) the eight categories of staple goods listed in Table 1 (0%); (ii) tuition in private schools (1%); (iii) water and electricity supply and sale of tickets for domestic travel (3%); (iv) telephone services, catering, banking, and the sale of tickets for travel abroad (5%); and (v) casino operations (25%). The DAC applied to (i) ordinary rice (40 KMF/kg); (ii) luxury rice (150 KMF/kg); (iii) petrol (a standard rate of KMF 230/l and a reduced rate of KMF 211/l) and diesel (a standard rate of KMF 115/l and a reduced rate of KMF 95/l); and (iv) alcohol and tobacco (10% of the sale price). For domestic products, the internal taxes were collected at the point of sale. For imports, given the informal nature of the Comorian economy, internal taxes were collected at the border to secure revenue and prevent tax evasion. Comoros was, however, considering how to collect these taxes internally by the Directorate-General of Taxation (*Direction Générale des Impôts, DGI*).

123. Specifically concerning luxury rice, he said that an internal tax had been introduced on its consumption as it was considered to be a luxury product. This tax applied to all products for sale, whether of domestic or foreign origin (Article 139 of the General Tax Code). Given that luxury rice was not produced locally, however, in practice the internal tax applied only to imported luxury rice.

124. A Member expressed concerns with Comoros' internal taxes, given that taxes on imported products were levied at the border and that taxes were also levied at the point of sale. This raised the prospect of double taxation for imported products, unless only domestic products were taxed at the point of sale.

125. The representative of Comoros replied that the consumption tax was levied at the border on all imported goods at the rate of 10% as an "advance". After the sale of the imported products on the domestic market the tax authorities calculated the total amount of consumption tax payable. The 10% collected by the customs authorities was deducted from the total amount payable. In the event that the imported goods were sold at a loss for justified reasons, these goods would be exempt from the payment of the consumption tax. The DGI was in charge of conducting reviews and carrying out on-site inspections. The 10% tax levied at the border was not reimbursed but was deducted from other taxes due. Consumption tax was not levied, therefore, at the point of sale for goods cleared through customs and no internal tax applied to any imported good in excess of the internal tax applied to the like domestic product. In his view, therefore, imported goods were not taxed twice. Furthermore, in his opinion, there were currently no like domestic products for the products subject to excise duties. Specifically, neither rice nor tobacco were produced domestically. There was, however, a small cigarette packaging unit for the local brand "COELACANTHE", which used imported raw materials. He added that excise tax would be levied in the same way to future domestic like products.

126. He added that the internal taxes would be replaced by a new value added tax (VAT). VAT implementation was provided for in the Interim Development Plan 2020-2024 (*Plan de développement intérimaire*) and in an action plan by the Directorate-General of Taxation (DGI) which was outlined in Note No. 23/MFBSB/DGI/M of the Directorate-General of Taxation of 30 November 2023 (see Table 5). According to this plan, the introduction of a VAT was envisaged for 2027.

127. The representative of Comoros confirmed that from the date of accession, Comoros would ensure that its laws, regulations and other measures relating to internal taxes and charges levied on imports, including the consumption tax (*taxe de consommation*) and the excise tax (*droit d'accise*), would be in full conformity with its WTO obligations, including Articles I and III of the General Agreement on Tariffs and Trade 1994, and that Comoros would implement such laws, regulations and other measures in full conformity with those obligations. He further noted that the internal taxes would be replaced with a Value Added Tax (VAT) in accordance with the Action Plan provided in Table 5. The representative from Comoros further confirmed that the VAT would be applied in accordance with the WTO Agreement, including Articles I, II, III, and VIII of the General Agreement on Tariffs and Trade 1994. The Working Party took note of these Commitments.

**Table 5: Action Plan on the introduction of a Value Added Tax**

<b>Description</b>	<b>Action to be taken</b>	<b>Time frame</b>
Implementation of VAT	Extend the scope of the consumption tax	Done at the end of 2023
	Prepare the law	First half of 2024
	Prepare a practical handbook on the new tax provisions relating to value added tax	Second half of 2024
	Hold consultations with all actors throughout the territory	Second half of 2024 and first half of 2025
	Provide training for officials from the Directorate-General of Taxation at the national level	Second half of 2025 and first half of 2026
	Campaign to raise awareness among all stakeholders in the three islands (private sector, civil society and public administration)	Second half of 2026
	Submit the law to the National Assembly for adoption	October 2026 session
	<b>Effective implementation</b>	<b>January 2027</b>

**- Quantitative import restrictions, including prohibitions, quotas and licensing systems**

128. The representative of Comoros said that in 2017 Comoros had introduced a ban on the production, importation, marketing and distribution of non-biodegradable plastic bags and wrapping (Law No. 17-011/AU).

129. The representative of Comoros added that since the 1990s, Comoros had lifted all quantitative restrictions under the IMF structural adjustment programme. International trade was nevertheless subject to restrictions relating to the application of security laws and regulations; the control of arms, ammunition and other war equipment and military items; the protection of human, animal or plant health or life; protection of public morality; the transfer of gold, silver and precious and semiprecious stones; the protection of national artistic and cultural property; and the control of narcotics, hazardous and toxic waste, nuclear materials, radioactive products or any other materials used in the development or exploitation of nuclear energy. These restrictions were applicable in accordance with the provisions of the relevant international conventions and organizations, including the WTO, WCO, UNESCO, FAO and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). The primary legal basis for currently applied prohibitions or quantitative restrictions was provided by Chapter VII (Articles 44 to 49) of the new Tax Code. The remaining provisions were contained in sectoral laws and regulations concerning areas such as the military, health, culture and the environment.

130. The representative of Comoros said that Decree No. 22-009/PR promulgating Law No. 21-013/AU of 29 June 2021 on Foreign Trade (Law on Foreign Trade) established the new framework for import (and export) regulations, including import licensing. The implementing texts for the Law on Foreign Trade were currently being prepared.

131. Pursuant to Article 8 of the Law on Foreign Trade, products excluded from the free foreign trade regime would be imported or exported by means of import and export authorizations granted by the Ministry of Trade, following technical approval, if necessary, by the administration concerned. The formalities for obtaining an import authorization would be set by the Ministry of Trade in collaboration with the relevant technical department. Conditions and procedures for obtaining authorizations would be established in a regulation.

132. He further added that, under the structural adjustment programme, import licences had in principle been abolished under Order No. 99-001/MECIA/CAB and replaced with statistical cards issued by the Directorate-General of the Economy and Foreign Trade. These statistical cards were required for the collection of statistics on external trade flows and the data was only used for internal purposes by the Ministry of Trade. This system consisted of obtaining an administrative record with the following information: (i) name and address of the importer; (ii) activity exercised; (iii) weight and value of the merchandise; (iv) origin of the merchandise to be imported; and (v) bank identification details of the commercial transaction. Only information relating to the transaction was necessary but no banking information.

133. A Member expressed concerns about the statistical card system which, in addition to an operating approval, appeared to place a significant burden on commercial activity. In reply, the representative of Comoros said that the statistical cards were needed only for transactions requiring banking domiciliation and therefore not required for all commercial transactions. As the data set collected through the statistical cards was not comprehensive, if used in publications, the statistics were supplemented with customs data.

134. He added that the import of certain goods was subject to non-automatic licensing (non-automatic authorizations). Specifically, special authorizations were issued by the relevant administrative bodies for the import of (i) live animals and meat; (ii) fish and crustaceans; (iii) live trees and plants; (iv) endangered species; and (v) arms and explosives. These authorizations were renewable upon presentation of supporting documentation. The licences for the import of live animals and meat, fish and crustaceans, and live trees and plants were applied for sanitary and phytosanitary reasons and could not be granted automatically as the requirements had to be met prior to import. He noted, however, that the list of products subject to import licensing would be updated with the adoption of implementing regulations to the new Law on Foreign Trade. Currently applicable licensing requirements are listed in Annex 2.

135. Asked to provide information about the import of luxury rice, the representative of Comoros said that luxury rice was defined as long grain white rice with a percentage of broken grains lower than 5%. Indian or Pakistani Basmati varieties and Thai fragrant rice were also included in the definition. Suppliers of luxury rice were required to present quality certificates issued by an internationally recognized quality inspection body, such as Bureau Veritas or SGS. A second expert opinion on quality was provided by the state-owned ONICOR upon arrival. Samples were sent to LABORATORIZ in Arles, France. ONICOR's main concern was to ensure that the product placed on the Comorian market met international quality standards, contained less than 5% of broken grains, and had the required phytosanitary guarantees.

136. A licence for the import of luxury rice required prior authorization by the Directorate-General of the Economy and Foreign Trade and cost KMF 500,000 (Article 199 of the Tax Code, as amended by Article 20 of the 2019 Finance Law). Existing importers had to request licences at the latest by 31 March of any given year. Licences were then valid for the entire year. New importers, who registered after 31 March, could begin importation at any time. This licence had been applied since 2012 for fiscal rather than restrictive purposes and was not required for customs procedures. Therefore, in his view, this measure did not affect the import of luxury rice but rather ensured the quality control of this product and limited the marketing of fake products. He added that, as luxury rice was considered a luxury product, an internal tax had been introduced on its consumption (see "Application of Internal Taxes on Imports").

137. A Member noted that Comoros prohibited the import of *Zea Mays* (corn) seed for planting and consumption and asked Comoros to further explain the basis for the prohibition. Contrary to the stated basis for prohibition, *Peronosclerospora philippinensis*, *Sclerospora philippinensis*, *P. spontanea* and *P. sacchari* were not known to occur on the territory of this Member. Furthermore, this Member held the view that Stewart's wilt (*Erwinia stewartii*) had a negligible risk of becoming established in Comoros. This Member asked Comoros to provide the scientific basis on which the restrictions were applied and enquired about Comoros' plan to eliminate the prohibition, noting that the elimination of the prohibition would need to occur prior to the date of accession.

138. The representative of Comoros replied that Order No. 21-113/MAPETA/CAB of 26 November 2021 had repealed the order prohibiting imports of *Zea Mays* corn. Furthermore, he confirmed that any sanitary and phytosanitary (SPS) measure would be based on scientific evidence

and principles. He pointed to Comoros' need for technical and financial assistance in strengthening the relevant border services in the context of SPS capacity-building in the country.

139. The representative of Comoros confirmed that the administrative procedures Comoros maintains for the operation of its import licensing regime and their application would, from the date of accession, be consistent with all relevant provisions of the WTO Agreement, including the WTO Agreement on Import Licensing Procedures. The Working Party took note of these commitments.

#### - Customs valuation

140. A Member expressed deep concerns regarding the use of reference prices by Comoros and noted that the use of reference or minimum prices was prohibited by Article 7 of the Agreement on Implementation of Article VII of the GATT 1994 (Customs Valuation Agreement). This Member enquired when and in which legislation did Comoros intend to eliminate reference or minimum prices. Comoros was also requested to provide a list of the imported goods for which Comoros applied a reference price and a minimum taxable price.

141. The representative of Comoros replied that Comoros used the Brussels Definition of Value as the basis for calculating customs duties and other customs charges. Comoros applied a reference price and a minimum taxable price for certain imported goods as part of efforts to combat fraud and guarantee State revenue. Nevertheless, he confirmed that Comoros would discontinue the use of these practices prior to WTO accession. In this regard, he noted that the use of transaction value had been introduced in the 2015 Customs Code (Law No. 15-016/AU of 28 December 2015, Article 35, as amended) and that Comoros had become a signatory to the revised Kyoto Convention. A Decree on the determination of the customs value as well as other implementing texts of the Customs Code had been communicated to the Working Party. The purpose of these implementing texts was to improve the understanding of the application of the 2015 Customs Code. He added that, with the introduction of the transaction value concept in the new Customs Code, the use of the Brussels Definition of Customs Value was being progressively substituted on a product-by-product basis. Substitution was being carried out by accepting the values provided by the forwarders, which were based on the transaction value. The African Regional Technical Assistance Centre (AFRITAC) was providing technical assistance in this regard. Asked if Comoros would include in its implementing regulations a prohibition on the use of the Brussels Definition of Value, the representative of Comoros said that it was the transaction value that was legally recognized by Comoros' Customs Code.

142. In response to specific questions, the representative of Comoros acknowledged that the provisions of Articles 1, 2, 3, 5, 7 and 10 of the Customs Valuation Agreement had not been fully reflected in the 2015 Customs Code and in Order No. 19-049/MFBSB/CAB on the determination of customs value. In addition, the provisions of Article 9 (conversion of currency) had not been reflected in the new Customs Code nor in the Order on the determination of the customs value (see Annex 5 for a correspondence table). An amendment correcting all omissions would be introduced in parliament in December 2023.

143. Concerning the provisions contained in Article 11 of the Customs Valuation Agreement (right of appeal), he said that, pursuant to Article 35/3 of the Customs Code, an importer could file an appeal with the Reconciliation and Appraisal Commission (*Commission de conciliation et d'expertise*). The importer could further appeal to the commercial court if they were not satisfied with the decision of the Reconciliation and Appraisal Commission. As for the provisions of Article 16 of the Customs Valuation Agreement, whereby the importer had the right to an explanation in writing as to how the customs value of the importer's goods was determined, he said that this right was not limited to related party transactions and was available for all transactions. He added that Decision 4.1 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment had been implemented in December 2023 through Decision of the Director-General of Customs No. 23-61/MFBSB/DGD of 1 December 2023.

144. Asked about the implementation of the Interpretative Notes to the Customs Valuation Agreement, the representative of Comoros said that Comoros would ensure that its legislation was in conformity with the Customs Valuation Agreement, including its annexes and the Interpretative Notes. The Customs Code would be amended accordingly (in December 2023).

145. The representative of Comoros said that Comoros was requesting a transition period and would require technical assistance aimed at strengthening the capacities of the relevant services and

stakeholders. Specifically, Comoros was requesting a transition period of two years after its WTO accession. The additional transition time would be divided into two stages: (i) control and internal audit (on effective implementation); and (ii) diagnostic and assessment stage.

146. The representative from Comoros confirmed that, prior to accession, Comoros would eliminate the use of the Brussels Definition of Value to calculate customs duties and other customs charges. The representative further confirmed that legislation on the valuation of imports for customs and taxation purposes conforming to the requirements of the WTO Agreement on Implementation of Article VII of the GATT 1994 (Agreement on Customs Valuation) and Annex I (Interpretative Notes) would be enacted prior to Comoros' accession to the WTO, but that some provisions would not immediately enter into effect. Comoros would progressively implement the Agreement on Customs Valuation and Annex I (Interpretative Notes) in accordance with the Action Plan in Table 6 and full implementation would accordingly be achieved by 1 July 2025. Comoros would also apply Decision 3.1 of the Committee on Customs Valuation (Treatment of Interest Charges in the Customs Value of Imported Goods) and paragraph 2 of the Decision on Valuation of Carrier Media Bearing Software for Data Processing Equipment (Decision 4.1). The Working Party took note of these commitments.

**Table 6: Action plan for implementation of the Agreement on Customs Valuation**

<b>Description</b>	<b>Action to be taken</b>	<b>Time frame</b>
Draft Law revising and amending certain customs valuation provisions of the Customs Code to ensure consistency with the WTO Agreement	Undertake further consultations on customs valuation issues with Members	Until June 2023
	Submit final document to the Council of Ministers for validation	July 2023
	Submit document to the National Assembly for adoption	September 2023
	Draft an implementing decree for the measures	First quarter of 2024
	Draft implementing texts for the measures	Second quarter of 2024
Adaptation and implementation of the WTO valuation system	Staff training on the Customs Valuation Agreement: customs, freight forwarders and the actors concerned	Second quarter of 2024
	Implementation of valuation system in full conformity with WTO rules	Third quarter of 2024
	Workshops, awareness-raising seminars, and study and training visits for staff; targeted training for the actors concerned	Fourth quarter of 2024
	Creation of a platform for information and analysis on customs valuation	First quarter of 2025
	Analysis of mirror data for statistical needs	Second quarter of 2025
<b>Full implementation of the Customs Valuation Agreement:</b>		<b>1 July 2025</b>

#### - Rules of origin

147. The representative of Comoros said that importers were required to provide information about the origin of the goods when filling in a detailed import declaration. They were not required to submit a certificate of origin unless they benefitted from a preferential regime.

148. With respect to preferential trade in the context of the COMESA FTA, the rules of origin established by the COMESA Treaty were applied. With respect to the African Continental Free Trade Area (AfCFTA), the African Union's rules of origin were applied. Comoros had procedures in place to provide an assessment of the origin of the good if requested by the importer, exporter, or producer of the good before trade in the good began – after a verification of the production process, which was required for every assessment. Similarly, Comoros had procedures in place to provide an assessment for other customs matters, such as the tariff classification of a good, the application of customs valuation criteria, or whether the good met the rules of origin of preferential trade agreements. He confirmed that Comoros would provide such assessments upon request before trade began. He also confirmed that the assessments were only available for preferential trade; that they were available for those who did not reside in Comoros; and that they were in conformity with Article 3 of the Trade Facilitation Agreement.



149. Concerning the rules of origin in the context of the COMESA FTA, goods were deemed to be of COMESA origin if they met one of the four criteria established in Article 2 of the COMESA Protocol on rules of origin. The goods had to be (i) wholly produced in a member State; (ii) produced in member States and their value added had to account for at least 35% of the ex-factory cost of the goods; (iii) produced in member States and classified, after the production process, under a tariff heading other than the tariff heading for the foreign materials used in their production; or (iv) produced in member States, designated by the COMESA Council of Ministers as "goods of particular importance to the economic development of the member States", and contained not less than 25% of value added.

150. The representative of Comoros added that non-preferential rules of origin reserved for goods originating in third countries that did not benefit from preferential treatment were contained in Articles 28 to 30 of the Customs Code.

151. The representative of Comoros stated that from the date of accession, Comoros' preferential and non-preferential rules of origin would comply fully with the WTO Agreement on Rules of Origin. He further confirmed that Comoros' rules of origin would be notified to the WTO Committee on Rules of Origin by that time. The requirements of Article 2(h) and Annex II, paragraph 3(d) of the Agreement which require provision upon request of an assessment of the origin of the import and outline the terms under which it will be provided, would fully be implemented from the date of accession. Any request for such an assessment would be accepted even before trade in the goods concerned began. The Working Party took note of these commitments.

#### **- Other customs formalities**

152. The representative of Comoros said that the customs bonded warehouses regime allowed for the storage of goods in a specific location under customs control until payment of customs duties and taxes, and the storage of goods imported under special economic policy measures. The Customs Code foresaw several categories of warehousing: (i) government warehousing; (ii) private warehousing; (iii) special commodity warehousing; and (iv) industrial warehousing where enterprises active in exports – or in both exports and the domestic market – could receive authorisation to release goods conditionally relieved from the payment of import duties and taxes. He noted that industrial warehouses were not yet in place. He clarified that there was no requirement for imported goods to be transferred to a warehouse before being cleared for circulation. He confirmed that perishable goods could be released pending the payment of duties and taxes under a bond or guarantee.

153. The representative of Comoros confirmed that Comoros did not maintain and did not plan to impose any requirements for notarization, authentication, legalization, or consularization of commercial invoices, bills of lading, certificates of origin, manifest, shipper export declaration, or any other customs documentation related to importation ("trade documents"). The representative of Comoros stated that Comoros would not impose any new requirements for notarization, authentication, legalization, or consularization of trade documents in the future. The Working Party took note of these commitments.

#### **- Preshipment inspection**

154. The representative of Comoros said that Comoros did not conduct preshipment inspection and did not have any intention of implementing a preshipment inspection programme for as long as one was not justified by needs.

155. The representative of Comoros stated that if a preshipment inspection programme became necessary, the preshipment inspection requirements would be temporary and in conformity with the requirements of the WTO Agreement on Preshipment Inspection, Article 10. 5 of the Trade Facilitation Agreement, and other relevant WTO Agreements. Comoros would take full responsibility to ensure that any preshipment inspection entity operating on its behalf complied with the provisions of WTO Agreements including the WTO Agreements on Preshipment Inspection, Technical Barriers to Trade, the Application of Sanitary and Phytosanitary Measures, Import Licensing Procedures, the Implementation of Article VII of the GATT 1994, Rules of Origin, the Implementation of Article VI of the GATT 1994, Subsidies and Countervailing Measures, Safeguards, and Agriculture. The establishment of charges and fees would be consistent with Article VIII of the General Agreement on Tariffs and Trade 1994 and Article 6 of the Trade Facilitation Agreement. From the date of

accession, Comoros would ensure that the due process and transparency requirements of the WTO Agreements would be applied. Decisions by any preshipment inspection entity could be appealed by traders in the same way as administrative decisions taken by the Government of Comoros. The Working Party took note of these commitments.

**- Anti-dumping, countervailing duties, safeguard regimes**

156. The representative of Comoros said that Article 10 of the COMESA Treaty and the COMESA Regulation on Trade Remedy Measures bound COMESA members in the conduct of their trade remedy investigations. The COMESA Regulation established rules for the conduct of trade remedy investigations and for the application of trade remedies. In Comoros, trade defence measures had been taken into account in the provisions of the Law on Foreign Trade No. 21-013/AU of 29 June 2021 (Section 3, Articles 39 to 40), which had been enacted on 18 January 2022. Relevant draft implementing regulations were being prepared.

157. The representative of Comoros added that the Foreign Trade Directorate would be the agency responsible for conducting trade remedy and injury investigations. An Anti-dumping and Subsidies Committee had been established pursuant to Article 28(2) of the Law on Foreign Trade. He added that specific provisions detailing the activities of the Anti-dumping and Subsidies Committee would be introduced as soon as possible.

158. According to a draft Order by the Committee (Article 3), the Committee would be comprised by one representative each of the Directorate of Trade, Directorate of Economy, Directorate of Customs, Directorate of Industry, the National Institute for Research in Agriculture, Fisheries and the Environment (INRAPE), the private sector, the Executive Directorate of Competition, and the Consumers Association. In his view, the inclusion of private sector representatives, on an equal footing with other members, provided for credibility and transparency and would not lead to a potential conflict of interest. Pursuant to the draft Order (Article 2), as part of an investigation, the Committee would conduct on-site verifications of the production sites or administrative offices of domestic producers and importers and could also visit the factories and offices of foreign producers. During such visits, the investigating agents would verify the consistency of data provided with accounting records and documents, as well as the manufacturing processes relevant to the product under consideration and the like product. The Committee could also visit public or private bodies holding data and information relevant to the investigation and consult third parties that had had business dealings with the domestic and foreign producers, importers and exporters involved in the investigation. The Committee could request any type of information, data and documents, as well as other details that could be useful in connection with the investigation in progress. The provisions of the draft Order (Article 9) and the Law on Foreign Trade (Articles 32.3, 32.4 and 35) provided for consultations and had taken into account the need to enable all interested parties to assert their interests during the investigation process. Opportunities for participating parties to review information provided by other parties or collected by the Minister responsible for trade or the Committee were set out in Article 31 (3) and (4) of the Law on Foreign Trade. Parties had the opportunity to submit comments to the Committee during the preliminary phase of the injury investigation and thereafter to the competent court. The Committee was accountable to the Minister responsible for trade. Anti-dumping duties or provisional and definitive countervailing duties would be imposed on a proposal from the Minister responsible for external trade (Article 21(3)).

159. He added that public case files for anti-dumping, countervailing duty, and safeguard proceedings would be accessible, in person or online, in an official journal of legal notices. Internal decisions or notes would specify how the files would be published. In addition, the investigating authority would make available all non-confidential documents and information used as the basis for the investigating authority's findings and conclusions.

160. Asked about the inclusion of the provisions of Article 13.1 of the Agreement on Subsidies and Countervailing Measures (pre-initiation consultations for countervailing investigations), the representative of Comoros said that Comoros would incorporate these provisions in the draft Order. Asked about the maintenance of independent judicial or other review mechanisms for consideration of anti-dumping or countervailing duty determinations, and about the circumstances in which a party could seek judicial review of a final determination, he said that relevant regulatory texts would be drafted.



161. The representative of Comoros confirmed that from the date of accession Comoros would use the authority in Section 3 of the Law on Foreign Trade No. 21-013/AU of 29 June 2021 in conformity with WTO provisions. Comoros planned to introduce WTO-consistent implementing measures, establish a national notification authority, and implement trade defence measures in accordance to the Action Plan on Measures related to the Foreign Trade Regime in Table 7. He further confirmed that Comoros would apply anti-dumping, countervailing or safeguard measures only after notifying and implementing appropriate laws and regulations in conformity with WTO provisions, including Article VI and XIX of the GATT 1994, the Agreement on the Implementation of Article VI of the GATT 1994, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards. After such laws and regulations are implemented and notified, Comoros would apply anti-dumping duties, countervailing duties, and safeguard measures in full conformity with the relevant WTO provisions. The Working Party took note of these commitments.

**Table 7: Action Plan on measures related to the foreign trade regime**

<b>Description</b>	<b>Action to be taken</b>	<b>Time frame</b>
Implementation of the Law on Foreign Trade	Review and signature of implementing texts	Fourth quarter of 2023
	Implementation of implementing texts	Fourth quarter of 2024
	Stakeholder outreach and awareness-raising regarding the Law on Foreign Trade	Fourth quarter of 2024
Implementation of trade defence measures	Nomination and appointment of members of the national anti-dumping and countervailing measures committee	First quarter of 2024
	Establishment of a service to monitor and follow up on trade defence measures under the foreign trade regime	Second quarter of 2024
	Provide these services with the means of operation (staff, and material and financial means)	Third quarter of 2024
	Training for committee and service members on the application of trade defence measures	Fourth quarter of 2024

## **B. EXPORT REGULATIONS**

### **- Customs tariffs, fees and charges for services rendered, application of internal taxes to exports**

162. The representative of Comoros said that exports were not subject to export customs tariffs.

163. Pursuant to Article 19 of Decree No. 16-003/AU of 29 December 2016, containing the 2017 Finance Law, an excise tax was imposed on the production of vanilla, cloves and ylang-ylang oil, which was levied by the customs. The rates of this tax had been updated in the 2018 Finance Law. The tax was set at 1%/kg (dry vanilla); KMF 200/kg (dry cloves); and 1%/l (ylang-ylang oil). All cash crops were exported.

164. The representative of Comoros confirmed that the taxes listed in the preceding paragraph were internal taxes which applied to all domestic production of these goods, regardless of whether they were exported or sold domestically. He further noted that all domestic production of these goods was exported. He stated that if, in the future, some portion of the domestic production of these goods was not exported but sold domestically, these taxes would be levied on the goods sold domestically. The Working Party took note of this commitment.

### **- Export restrictions**

165. The representative of Comoros said that, with the introduction of trade liberalization measures in the 1990s, Comoros no longer applied quantitative export restrictions. Specifically, export transactions were not subject to any licensing or prior authorization requirements.

166. He added that, as a signatory to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Comoros prohibited the export of endangered species of flora and fauna.

167. He confirmed that exports were not subject to any bans or quotas, with the exception of the prohibition on the export of endangered species of flora and fauna.

168. The representative of Comoros confirmed that, from the date of accession, Comoros would ensure that it applied its laws and regulations governing export measures in conformity with the relevant provisions of the WTO Agreement, including Articles I and XI of the GATT 1994. The Working Party took note of this commitment.

**- Export subsidies**

169. The representative of Comoros said that, at present, Comoros did not have a law on export incentive measures.

170. A Member enquired how Comoros' duty drawback system was consistent with Annex I(i) and Annex III of the Agreement on Subsidies and Countervailing Measures and asked how Comoros ensured that the drawback refunded did not exceed the original amount of tax/tariff.

171. The representative of Comoros replied that the concept of duty drawback had been referred to in Article 151 of the 1992 version of the Customs Code. The 2015 Customs Code did not contain provisions on duty drawback, but retained the concepts of repayment and remission (Article 314 to 321). Asked to explain the difference between "duty drawback" and "repayment and remission", the representative of Comoros said that these concepts were defined in Article 314 of the 2015 Customs Code. "Repayment" meant the total or partial refund of import duties or export duties that had been paid. "Remission" meant either a decision to waive all or part of the amount of a customs debt, or a decision to render void an entry in the accounts of all or part of an amount of import or export duty that had not been paid. The rules governing repayment and remission were stipulated in Article 315 of the Customs Code. Specifically, import duties or export duties would be repaid or remitted if the amounts paid or entered in the accounts were not legally owed or had been entered in the accounts contrary to Article 307, paragraph 2 of the Code. Interested parties had three years to submit an application to the customs office (with a possibility of extension). The customs authorities could repay or remit at their own initiative on the same grounds. Article 316 of the Customs Code dealt with situations where a customs declaration was invalidated. Repayment was made upon the request of the interested party and was not initiated by the customs authorities. Article 316 also dealt with goods rejected by the importer on grounds of being defective or non-compliant and repayment and remission due to equity considerations. Import duties or export duties could be repaid or remitted in situations other than those referred to in Articles 315, 316 and 317. These situations would be defined in an order issued by the Minister of Finance. This order was being finalized. In the absence of such an order, repayment occurred through the granting of a credit note of which the amount would be deducted at the time of a subsequent importation.

**C. INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS**

**- Industrial policy, including subsidies**

172. Asked about the means by which Comoros was promoting exports, the representative of Comoros said that the Government's export promotion strategy consisted of (i) setting up a National Investment Promotion Agency (*Agence Nationale pour la Promotion des Investissements, ANPI*); (ii) improving the competitiveness of vanilla, clove and ylang-ylang exports by strengthening the institutional and technical capacity of producers, traders and exporters to allow them to market products more effectively; (iii) setting up a privately-owned national fishing company for exporting fisheries products (which was not intended to be a State monopoly); (iv) establishing a Fisheries Products Certification Office; (v) establishing a customs origin bureau to authenticate and issue certificates of origin; and (vi) establishing a national SPS system aimed at supporting the country's agricultural export development strategies. He added that the national export promotion strategy did not include subsidies.

173. A Member asked if, given Comoros' stated ambition of self-sufficiency in food, reinforced by the current context of shortages and soaring prices, Comoros would consider identifying certain priorities or niches within its industrial policy.

174. The representative of Comoros replied that Comoros did not intend to identify priorities or niches, and any new priority or niche had to be aligned with the industrial strategy of Comoros, namely, food self-sufficiency, better access to international markets, and positioning Comoros on the regional markets.

175. The representative of Comoros confirmed that government incentives were not contingent upon export and that, at present, Comoros did not have a law on export incentive measures. The representative of Comoros also confirmed that the provision of any future subsidies would not be contingent upon the use of domestic over imported goods.

176. The representative of Comoros stated that any subsidy programmes would be administered in line with the Agreement on Subsidies and Countervailing Measures and that any such programmes would be notified to the Committee on Subsidies and Countervailing Measures upon Comoros' accession to the WTO. The Working Party took note of these commitments.

177. A Member noted that the WTO Agreement on Fisheries Subsidies had been adopted at the 12<sup>th</sup> WTO Ministerial Conference (MC12) on 17 June 2022. For the Agreement to become operational, two thirds of Members had to deposit their "instruments of acceptance" with the WTO Secretariat. The Member invited Comoros to ratify the Agreement at the time of ratification of its Accession Protocol.

178. The representative of Comoros confirmed that, unless the 2022 Agreement on Fisheries Subsidies or any subsequent comprehensive fisheries disciplines have already entered into force by the time of acceptance of its Accession Protocol, Comoros shall accept the Protocol Amending the Marrakesh Agreement Establishing the World Trade Organization: Agreement on Fisheries Subsidies ([WT/L/1144](#)) and any subsequent protocols establishing comprehensive fisheries disciplines at the same time as it accepts its WTO Accession Protocol. The Working Party took note of this commitment.

#### **- Technical barriers to trade, standards and certification**

179. The representative of Comoros said that the relevant national legislation relating to the implementation and administration of technical barriers to trade (TBT) consisted of Law No. 12016/AU on Legal Metrology of 20 December 2012; Law No. 95009 of 20 June 1995 on the Creation, Organization and Operation of the National Institute for Research in Agriculture, Fisheries and the Environment (*Institut National de Recherche pour l'Agriculture, la Pêche et l'Environnement, INRAPE*); Law No. 94018 of 22 June 1994 establishing the Framework Law on the Environment, as amended by Law No. 95007 of 19 June 1995; Decree No. 1505/PR establishing the National Fishery Product Quality Control and Certification Office (*Office National de Contrôle Qualité et de Certification des Produits Halieutiques, ONCQCPH*); Decree No. 99087/CE; Order Nos. 14/086/MPEEIA and 12/089/MFEBICEP on the adoption and application of the Codex Alimentarius sanitary and phytosanitary standards; Order No. 011/004 of 7 April 2011 designating the focal points for non-tariff barriers in the COMESA-EAC-SADC Tripartite Free Trade Area; Order No. 11/02/MRPECE of 3 April 2011 establishing the National Follow-Up Committee on the non-tariff barrier removal process; Order No. 09013bis of 23 November 2009 establishing the National Codex Alimentarius Committee (CNCA); and Order No. 09010 of 2 November 2009 designating a national Codex focal point. In reply to a specific question, the representative of Comoros said that the Law on Foreign Trade did not contain any TBT-specific elements.

180. The representative of Comoros added that Comoros' National Quality Policy (*Politique Nationale de la Qualité, PNQ*), approved in 2021, had become the country's core quality document, which envisaged the development of all components of the country's quality infrastructure. The PNQ called for the review and update of legislation (e.g., Decree No. 99087/CE), but had no legal effect. He added that Comoros required assistance with the implementation of the PNQ.

181. A Quality Directorate had been set up within the Directorate-General of Industry. The National Metrology Office (ONM) and the National Quality Service (SNQ) were departments within the Quality Directorate. The SNQ would be the national standardization body. In addition, the PNQ envisaged the establishment of a national quality committee with the following functions: (i) coordination and guidance; (ii) monitoring and evaluation of the PNQ; (iii) supporting efforts to promote quality; (iv) providing advice to the Government on all matters relevant to all aspects of quality (standardization); (v) technical regulations; (vi) metrology, conformity assessment and quality promotion; and (vii) proposing measures to promote the development of the sector. Asked about the National Follow-Up Committee on the non-tariff barrier (NTB) removal process, he said that the functions of this Committee were (i) coordination and steering of measures related to NTBs; (ii) defining priorities and a strategic roadmap; (iii) proposing a clear timetable for reducing and eliminating NTBs; (iv) identifying capacity-building needs; and (v) raising public awareness and providing training courses.

182. Comoros was a Member of the International Organization for Standardization (ISO), the International Organization of Legal Metrology (OIML), the Standards and Metrology Institute for the Islamic Countries (SMIIC), and the African Organization for Standardization (ARSO). Through its membership in SADC, Comoros would be serviced by the SADC Accreditation Services (SADCAS), which was a full member of IAF and ILAC. Comoros also planned to join the African Accreditation Cooperation (AFRAC).

183. The representative of Comoros said that the technical regulations implemented in Comoros were set out in Articles 126-136 of Law No. 17-005/AU on Food Legislation in the Union of the Comoros ("Food Law") and concerned *inter alia* eggs, milk, sea and freshwater products. In addition, Comoros had implemented regulations banning the importation of plastic bags. He added that several provisions of the Food Law provided for the recognition of governmental and non-governmental bodies to assess the conformity of goods with technical regulations.

184. The representative of Comoros added that the development of standards and technical regulations was open to all stakeholders. National standards had to be developed in accordance with the WTO Agreements. Foreign stakeholders could participate at any stage of the standard development process, in accordance with national needs for expertise. There were no restrictions regarding the involvement of foreign stakeholders with proven expertise. The standards adopted in Comoros were all COMESA harmonized standards, which were based on international standards, namely Codex Alimentarius.

185. A Member asked how Comoros would ensure compliance with TBT Agreement obligations, including those under Articles 2, 3 and 4 on the preparation, adoption and application of technical regulations and standards. Specifically, this Member enquired how Comoros would ensure that an "early information" approach was implemented by national and sub-national authorities for all new technical regulations, substantial amendments to existing technical regulations, or draft technical regulations. Comoros was also asked to explain how it would ensure that WTO Members had the opportunity to review draft technical regulations, as required by Article 2.9 of the TBT Agreement.

186. The representative of Comoros replied that, to comply with the WTO Agreements, in particular Article 2 and 3 of the TBT Agreement, Comoros had set up a TBT enquiry point located in the Standardization and Quality Service in the Industry Directorate of the Ministry of the Economy. The designated focal point was Mr. Boinali Mohamed, who had been appointed by Order of the Minister. A new Order would be required should there be a personnel change. A National TBT Committee had also been established. This Committee was responsible for coordinating the update of technical regulations and for following up on TBT-related matters. It comprised representatives of all relevant government bodies. The National TBT Committee had to be informed of new draft technical regulations and provided technical comments on their conformity before their notification to the WTO and their approval. The Foreign Trade Directorate, as the National Notification Authority, was responsible for notifications to the WTO. In response to a specific question, the representative of Comoros said that the National TBT Committee was the government entity responsible for collecting and updating technical regulations.

187. Referring to a suggestion by a Member, the representative of Comoros said that linking the appointment of the TBT Enquiry Point focal point to a specific office, instead of a person, would become possible with the establishment of the Comorian Bureau of Standards.

188. The representative of Comoros added that draft regulations were circulated to interested parties for comment and consultation before final validation. In this regard, a minimum public consultation period of 60 days was observed. National validation workshops, which provided opportunities for making comments, could also be organised. The enquiry point, with the help and support of the national TBT Committee, reviewed all draft measures before final adoption. In addition, Comoros planned to develop guidance for authorities on minimum timeframes for public consultation on draft technical regulations, particularly those that might affect trade and investment.

189. All official acts were published in the Official Journal and on its website. The Official Journal Service of the Secretariat-General of the Government was responsible for the publication of technical regulations in their final stage in the Official Journal. While there was no strict deadline by which to publish technical regulations, the Secretariat-General acted within reasonable time frames. There had never been an instance when technical regulations were not published. After preparing and adopting technical regulations, the department concerned had to forward them to the

Secretariat-General for publication. Comoros intended to allow for a reasonable interval after publication as per the provisions of Article 2.12 of the TBT Agreement. All information related to technical regulations could be found at [www.munganyo.km](http://www.munganyo.km).

190. The representative of Comoros confirmed that Comoros would progressively implement the WTO Agreement on Technical Barriers to Trade (TBT Agreement) in accordance with the TBT Action Plan in Table 8. He further stated that during the transition period, existing measures would be applied on a non-discriminatory basis, i.e., providing for national treatment and MFN treatment for all imports. Measures in place at the time of accession and already consistent with provisions of the TBT Agreement would not be subject to transition. Comoros would ensure that any changes made in its laws, regulations, and practice during the transition period would not result in a lesser degree of consistency with the provisions of the TBT Agreement than existed at the date of accession. Full implementation of the TBT Agreement would start from 1 January 2027 without recourse to any further transition period. The Working Party took note of this commitment.

**Table 8: Action plan for implementation of the TBT Agreement**

<b>Description</b>	<b>Action to be taken</b>	<b>Time frame</b>
Establish a framework for standardization	Preparation and adoption of the Law on quality	Second quarter of 2024
	Construction of premises and provision of equipment and furniture for the Comorian Standardization Office (BCN)	Third quarter of 2024
	Capacity building for BCN staff	Third quarter of 2024
	Raising of awareness about the application of national, regional and international standards with enterprises and the public	Third quarter of 2025
	Support for the development and implementation of the stakeholder communication and outreach plan	Second quarter of 2024
	National Standards Council (CNN) to take on the role of National Quality Council (CNQ)	Third quarter of 2023
Establish a national technical regulation system	Capacity building for the National Technical Barriers to Trade Committee	Third quarter of 2024
	Capacity building for the BCN technical regulation service	Fourth quarter of 2024-third quarter of 2025
	Support and guidance for the publication and dissemination of technical regulations	Third quarter of 2024
	Capacity building for regulators regarding good practices for developing and implementing technical regulations	Third quarter of 2024-second quarter of 2025
Promotion of the concept of legal metrology	Raising stakeholder awareness of the importance and challenges of metrology	Second quarter of 2023-second quarter of 2024
	Construction and fitting out of a national laboratory devoted to legal metrology	Fourth quarter of 2024
	Technical and human capacity building for the laboratory	Third quarter of 2024-third quarter of 2025
	Ensuring the traceability of measures at the national level, while ensuring their connection to international standards	Fourth quarter of 2024
Strengthen the national accreditation system	Appointment of a national accreditation officer to serve as the national focal point (NFP)	First quarter of 2024
	Technical capacity building for the NFP	Second quarter of 2024
	Creation of a partnership with regional and international accreditation bodies	Fourth quarter of 2024-second quarter of 2025
Establish a conformity assessment system for inspection, analysis and testing, and certification	Technical capacity building for inspection bodies, analysis and testing laboratories, and certification bodies	Third quarter of 2024
	Support for inspection bodies in establishing a quality management system with a view to obtaining ISO/IEC 17020 accreditation	First quarter of 2025
	Implementation of the national integrated control plan for improved collaboration between different structures; in particular, the elimination of all access barriers to inspection bodies	Fourth quarter of 2025

Description	Action to be taken	Time frame
	Establishment of procedures and dialogue for inter-laboratory comparison	First quarter of 2026
	Support and assistance for laboratories in the accreditation process (ISO/IEC 17025 or 15189)	Second quarter of 2026
	Monitoring of the activities of other certification bodies	Third quarter of 2025
Establish an institutional, technical, environmental and cultural framework for quality promotion	Training and awareness-raising activities for enterprises regarding Quality Management Systems (QMS): ISO 9001, ISO 14001, ISO HACCP/ISO 22000, and good hygiene and manufacturing practices, etc.	First quarter of 2024
	Technical capacity building for quality management specialists regarding support structures	Third quarter of 2023
	Support for quality-related training/awareness-raising activities for suppliers of goods and services	First quarter of 2024
	Support for introducing metrology, standardization and quality management into national training institute courses	First quarter of 2025
	Creation of a digital information platform on the quality concept	Second quarter of 2026
	Establishment of an expert and quality assessment committee	Fourth quarter of 2026
	Creation of a framework for consultation and dialogue among stakeholders on quality-related issues	First quarter of 2025
	Mobilization of a support fund for establishing the National Quality Office	Fourth quarter of 2024
	Revision of the legislative and regulatory texts governing national consumer culture	Second quarter of 2024
	Participation in the activities of international organizations responsible for quality and standardization	Third quarter of 2024
	Strengthening of the public-private dialogue on quality promotion	Fourth quarter of 2024
<b>Full implementation of the TBT Agreement:</b>		<b>1 January 2027</b>

#### - Sanitary and phytosanitary measures

191. The representative of Comoros said that the country's sanitary and phytosanitary (SPS) regulatory framework would need to be revised to bring it into conformity with universally accepted standards and procedures. To this end, Comoros had adopted Law No. 17-005/AU on Food Legislation in the Union of the Comoros ("Food Law") and Law No. 17-004/AU on Plant Protection in Comoros ("Plant Protection Law"). These new laws repealed Law No. 12-018/AU of 25 December 2012 and Law No. 06-010/AU of 2 December 2006 and the Animal Health Law of 1987. In his view, these two new laws were fully consistent with universally accepted standards and procedures based on Codex Alimentarius, World Organization for Animal Health (WOAH) and International Plant Protection Convention (IPPC) rules. A third law, concerning animal-related sanitary standards, was being envisaged within the framework of the WTO STDF technical assistance programme. A draft phytosanitary law had been prepared but had become obsolete with the adoption of the Plant Protection Law.

192. The representative of Comoros added that several other legislative texts were also relevant, namely Law No. 95009 of 20 June 1995 on the creation, organization and operation of the National Institute for Research in Agriculture, Fisheries and the Environment (INRAPE); Decree No. 7019/PR establishing regulations on the production, marketing, and safety inspection of food products; Decree No. 5050/PR implementing Law No. 07011/AU of 29 August 2007 on the Fisheries and Aquaculture Code; Decree No. 15051/PR establishing the National Fishery Product Quality Control and Certification Office (*Office National de Contrôle Qualité et de Certification des Produits Halieutiques, ONCQCPH*); Decree No. 5052/PR on ascertaining violations of the sanitary regulations and administrative measures taken in respect of the sale and safety of fishery products; Decree No. 4/081/PR enacting Law No. 14010/AU of 21 April 2014 on the Code regulating the marketing and distribution of breastmilk substitutes; Decree No. 87018/PR of 9 July 1987 on health protection regulations in the Republic of the Comoros; Decree No. 8709/PR of 9 July 1987 regulating the production, storage, marketing and safety inspection of food products; Order No. 3042/ of 18 November 2013 on the establishment, functions and organization of the national stockbreeding policy platform committee; and Order No. 09/13/VPMAPEEIA/CAB creating the National Codex



Alimentarius Committee. In addition, the Public Health Code contained provisions relating to phytosanitary products and food hygiene.

193. The representative of Comoros noted that the national SPS system comprised several structures principally under the supervision of the Ministry responsible for agriculture, fisheries, the environment, energy, industry and crafts - in particular, the Directorate-General of Fisheries Resources, the Directorate-General of Agriculture and Livestock, and the National Directorate of Veterinary Public Health. These directorates contained departments and services involved in dealing with SPS matters, namely, the Agri-food Department (*Département Agro-alimentaire, DAA*), the Hygiene and Sanitation Service, the Livestock Directorate, and the Plant Protection Service. The Agri-food department was responsible for food supervision and was the contact point for the National Codex Alimentarius Committee (*Comité National du Codex Alimentarius des Comores, CNCA*). The Hygiene and Sanitation Service provided secretariat services to the CNCA. The Livestock Directorate served as the point of contact for engaging with the WOA. The Plant Protection Service served as the contact point for the International Plant Protection Convention (IPPC). It was also responsible for the National Institute for Research in Agriculture, Fisheries and the Environment (*Institut National de Recherche pour l'Agriculture, la Pêche et l'Environnement, INRAPE*). INRAPE's main objective was to design and facilitate agricultural, fisheries-related and environmental programmes, research and studies. INRAPE centralized the quality analysis laboratories. It also performed functions relating to the control of imports of animals and products of animal origin, as well as veterinary services.

194. The representative of Comoros said that Comoros reserved the right to take certain measures in respect of imported products that could harm human and plant health. Specifically, under Article 13 of the Food Law, Comoros could adopt any measure justified by sanitary conditions provided that it did not constitute arbitrary or unjustifiable discrimination or a disguised restriction on international trade. In the event of a newly adopted sanitary measure, Comoros would notify the WTO and international organizations and would include information on the risk assessment used to determine the necessity of the measure. Quality control was performed on domestic production and on imports (Article 6(a) and (d) of the Food Law). Pursuant to Articles 139 and 140 of the Food Law, the Ministry responsible for production undertook compliance monitoring and unscheduled and/or mandatory inspections on food products to ensure consumer safety. The monitoring and checks were carried out on a case-by-case basis, depending on the situation. The three inspection bodies in Comoros were INRAPE, the National Office for the Control of Fishery Products (*Office National du Contrôle des Produits Halieutiques, ONCPH*), and the National Public Works Laboratory.

195. Animals and food products identified in Articles 57, 59, and 61 to 67 of the Food Law required certificates issued by the recognized relevant services of the exporting government (Article 71 of the Food Law), i.e., state institutions responsible for certifying animal or plant products that were recognized as the sole authority responsible for issuing veterinary and plant certificates. These certificates had to contain information guaranteeing the hygiene and sanitary safety of foodstuffs. In particular, they had to confirm that the goods originated from a disease-free country and met certain labelling requirements outlined in Article 44 of the Food Law. According to this Article, products had to display (i) correct and accessible indications so as to allow operators to handle, present, store and prepare the product safely and correctly throughout; (ii) details identifying the batch; (iii) sufficient information on food hygiene for consumers to enable them to understand the importance of the indications displayed on the product; (iv) information needed to guarantee responsible choices adapted to the individual situation; and (v) reliable information intended for professionals or traders, to be easily distinguished from information intended for consumers, and the absence of contamination, proliferation or survival of bacteria of food origin by ensuring proper conditions of storage, preparation and use. INRAPE was responsible for evaluating the certificates.

196. The representative of Comoros added that, in case of doubt, samples could be taken as part of the sanitary/phytosanitary checks. Currently, the sanitary/phytosanitary checks took place only at authorized entry points, which were the ports and the airports. Samples could only be collected by the health inspectors. The officials relied on macroscopic and microscopic inspections. According to Article 140 (iii) of the Food Law, the inspection procedures were governed by regulatory texts. Plants and plant products such as seeds, fruits, plants, flowers were also subject to controls to inspect for the presence of plant or animal organisms or pathogenic agents that were harmful to plants and/or plant products in the national territory. Products subject to controls were identified on the basis of a phytosanitary alert issued by the competent national services, or on the basis of an international alert. Random checks could also be carried out at the border to identify a potential risk.

The level of risk was assessed by visual examination. A multi-functional laboratory would soon be operational. Before issuing results, the laboratory would be internationally accredited. In his view, the procedures used to evaluate the specific level of risk complied with the International Standards for Phytosanitary Measures (ISPMs) and were consistent with the guidelines and recommendations of the IPPC.

197. In reply to a specific question, the representative of Comoros confirmed that Comoros would recognize the status of low-risk food products and that these products would be subject to sanitary and phytosanitary certification to the extent provided for by international regulations, notably the IPPC and the ISPMs. According to Article 3 of the Food Law, risk management had to be (i) undertaken in an independent, objective, and transparent manner, based on available scientific evidence; and (ii) adapted to the results of risk assessment and coordinated between the Comorian authorities and food sector professionals. The risk assessment methods would be stipulated in the implementing regulations expected to be signed in the third quarter of 2024.

198. Asked to explain why the provisions of the Food Law (Article 85) placed a particular emphasis on identifying the country of origin of seeds of genetically modified organisms (GMOs) and how Comoros intended to use this identifying information, the representative of Comoros said that this information would allow for the verification of the true origin of the seeds and hence their reliability.

199. A Member asked whether any import permits or certificates issued by the government of Comoros were required prior to importation of agricultural products.

200. The representative of Comoros confirmed that Comoros did not envisage the introduction of an approved list of products for import. He also confirmed that there were no halal restrictions in Comoros' trade regime.

201. In response to a question by a Member regarding the recognition of compliance with pertinent international standards, the representative of Comoros said that Comoros recognized the pertinent international standards consistent with the SPS Agreement and the recommendations of the WOH, the IPPC, and the Codex Alimentarius Commission. As Comoros had not adopted all the international standards adopted by the WOH, IPPC and Codex Alimentarius, in the absence of domestic legislation, the international standards were applied. All consumer food products were subject to Codex Alimentarius standards. The maximum residue level (MRL) regime used in Comoros was that of Codex Alimentarius and Comoros accepted Codex MRLs for imported products. If a Codex MRL did not exist, Comoros provided for a process for requesting import tolerances. In adopting the principles of the WOH, Comoros was undertaking to apply the WOH's PVS tool. Relevant draft texts had been submitted to the Council of Ministers and would be shared with the Working Party.

202. The representative of Comoros said that, to comply with international standards in establishing SPS measures, a project entitled "Strengthening the sanitary and phytosanitary system in Comoros" had been launched in 2013 with financing provided by the Standards and Trade Development Facility (STDF). The overall aim of this project was to effectively enhance safety and the phytosanitary system covering food, livestock and plants in Comoros, and to improve access to foreign markets in order to benefit from international trade and environmental protection. To achieve this aim, the STDF project had adopted operational action plans based on the outcomes of sub-sectoral diagnostic studies. The project also provided favourable conditions for the development, adoption and implementation of national SPS strategies and related plans. The national SPS strategy had been adopted and an action plan for its implementation had been finalized. A Codex project on food hygiene had also been set up. While the STDF project had ended in December 2017, the representative of Comoros said that financing for a laboratory for the certification of fisheries products could be available through COMESA.

203. An SPS enquiry point had been designated with the responsibility for answering all questions and providing relevant documents concerning (i) sanitary or phytosanitary regulations adopted or proposed within the country; and (ii) control and inspection procedures, production and quarantine treatment, pesticide tolerance and food additive approval procedures (Note No. 024 of 6 February 2014). The designated focal point was Mr Hassani Assoumani, a senior official at the Ministry of Trade, who could be reached at:



Tel.: (+269) 334 60 65  
Email: [assoumani\\_hassani@yahoo.fr](mailto:assoumani_hassani@yahoo.fr)

A general box for enquiries was being set up.

204. A National Notification Authority – the Foreign Trade Directorate – had been established and would be responsible for notifications to the WTO. The notification procedures were yet to be defined.

205. All new legislation, including laws, regulations, decrees, judicial decisions and amendments to existing legislation, were published in the Official Journal. While the Official Journal was available for sale to the public, it could also be viewed, free of charge, at [www.munganyo.km](http://www.munganyo.km) or at the Official Journal Service of the Secretariat-General of the Government, and at the National Documentation and Scientific Research Centre, which administered the national archives. Trade-related administrative rulings of general application would be available online at <http://www.minecon.egouv.km/fr>. Prior publication of draft SPS measures was not presently provided for in any official journal.

206. The representative of Comoros requested technical assistance and a transition period to implement SPS measures aimed at regulating and implementing relevant SPS provisions, in particular the requirements governing the marketing of imported and exported plant and animal products. The requested implementation period took into account the need for capacity-building to: (i) finalize the SPS regulatory framework; (ii) set up an analytical and quality control laboratory; and (iii) upgrade technical personnel.

207. The representative of Comoros confirmed that Comoros would progressively implement the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement) in accordance with the Action Plan provided for in Table 9. He further confirmed that during the transition period, existing measures would be applied on a non-discriminatory basis, i.e., providing for national treatment and MFN treatment to all imports. Measures in place at the time of accession and already consistent with the provisions of the SPS Agreement would not be subject to transition. Comoros would ensure that any changes made in its laws, regulations and practice during the transition period would not result in a lesser degree of consistency with the provisions of the SPS Agreement than existed at the date of accession. Full implementation of the SPS Agreement would start from 1 July 2025 without recourse to any further transition period. He confirmed that Comoros would consult with Members upon request if the transition period affected their trade negatively. The Working Party took note of these commitments.

**Table 9: Action plan for implementation of the SPS Agreement**

Description	Action to be taken	Time frame
Strengthen the national system of governance for SPS measures	Update and operationalize the SPS National Committee	First quarter of 2024
	Prepare a national handbook of procedures for the SPS system	Second quarter of 2024
	Build national capacity as regards principles of equivalence and transparency	Third quarter of 2024
	Build capacity in respect of the formulation, adoption and revision of standards at the regional and international level	Fourth quarter of 2024
	Set up an SPS information portal (website)	Second quarter of 2024
Update the legal and regulatory framework for sanitary and phytosanitary measures (Codex, WOH and IPPC)	Update and implement the Food Law	First quarter of 2024
	Prepare and adopt the implementing texts for the Food Law	Third quarter of 2024
	Develop and implement a strategic plan for the implementation of the National Law on Food and Nutrition	Fourth quarter of 2024
	Revise Law No. 06-010/AU of 2 December 2006 on plant protection in Comoros	Fourth quarter of 2024
	Prepare and adopt regulatory texts for the Plant Protection Law	First quarter of 2025
	Prepare texts relating to the principles of equivalence, transparency, zoning and compartmentalization	Third quarter of 2024
	Finalize the adoption and enactment process for the Law on Plant Protection Products (pesticides)	Second quarter of 2024
	Prepare draft texts on technical regulations for pesticides	Third quarter of 2024
	Update the PVS evaluation	Second quarter of 2024

Description	Action to be taken	Time frame
Prepare and implement veterinary legislation or Livestock Code	Prepare veterinary legislation or Livestock Code	First half of 2023
	Submit the draft Code to WTO Members for consultation	Second half of 2023
	Submit the Code to the Council of Ministers	February 2024
	Submission to National Assembly	April 2024 session
	Implementation	Second half of 2024
Strengthen the national plant protection system in accordance with IPPC guidelines	Establish and operationalize the NPPO in accordance with international standards	Second quarter of 2025
	Establish an institutional framework for pesticide management	Second quarter of 2024
	Support and strengthen the establishment and operation of a plant health analysis laboratory	First quarter of 2025
	Train specialists on plant protection and laboratory analysis	Fourth quarter of 2023
	Prepare and validate a handbook of working procedures	Second quarter of 2024
	Organize a high-level workshop on the development of a road map for the National Codex Alimentarius Committee (CNCA) and the creation of Codex technical sub-committees	Third quarter of 2024
	Establish a permanent secretariat for the CNCA and provide a set of operational tools	Fourth quarter of 2024
	Establish and operationalize a digital platform for sharing CODEX information with all stakeholders	Fourth quarter of 2024
	Organize a workshop to raise stakeholder awareness of the application of CODEX standards	Fourth quarter of 2024
	Develop national standards based on CODEX standards	Fourth quarter of 2024
Strengthen the national animal health protection mechanism in accordance with WOHAI guidelines	Adopt the Livestock Code	Second quarter of 2024
	Support and strengthen the establishment and operation of an animal health analysis laboratory	Fourth quarter of 2024
	Provide stakeholders with training on food product protection	First quarter of 2025
Strengthen the national framework for sanitary and phytosanitary control coordination and management	Strengthen the coordination and cooperation of SPS system stakeholders	Second quarter of 2024
	Define an action plan and the roles and responsibilities of each stakeholder involved in implementing the SPS system	Third quarter of 2024
	Support the development of a medium-term strategy for each institution involved in the SPS system	Fourth quarter of 2024
	Establish a system for monitoring SPS system activities and the managerial measures of each entity	Fourth quarter of 2024
	Build producers' capacity in respect of good SPS practices	Third quarter of 2024
	Organize a regular meeting to validate and/or revise the capacity-building strategy for SPS system stakeholders	First quarter of 2024
	Organize an annual meeting to review the implementation of the capacity-building strategy for SPS system stakeholders and identify possibilities	Second quarter of 2024
Strengthen and operationalize government entities implementing the SPS system	Adopt and implement the SPS system's ecosystemic and scientific approach	First quarter of 2025
	Develop outreach activities to support implementation of the SPS system and SPS measures	First quarter of 2024
	Training on testing and certification	First quarter of 2025
<b>Full implementation of the SPS Agreement:</b>		<b>1 July 2025</b>

#### - Trade-related investment measures

208. A Member asked Comoros to identify any trade-related investment measures in force in Comoros that included (i) foreign exchange balancing requirements; (ii) trade balancing requirements; or (iii) local content or sourcing requirements. If such measures did not exist, this Member asked Comoros to indicate whether Comoros had any plans or intentions to introduce such measures.

209. The representative of Comoros replied that no such measures were in force and that Comoros had no intention of introducing them.

210. The representative of Comoros confirmed that from the date of accession, Comoros would apply its investment regime in compliance with the WTO Agreement, including the WTO Agreement on Trade-Related Investment Measures (TRIMs Agreement), and would apply the TRIMs Agreement from the date of accession without recourse to any transition period in a non-discriminatory manner - to imports from all WTO Members and to domestically produced goods. The Working Party took note of this commitment.

#### - **State-trading entities**

211. The representative of Comoros said that the National Hydrocarbon Corporation (SCH) was the only State-trading enterprise in Comoros. In his view, there were no other State enterprises subject to notification according to the provisions of Article XVII of the GATT 1994.

212. Pursuant to the provision of Law No. 8027/AF of 30 December 1980, SCH held a State monopoly on the import and distribution/marketing of petroleum products falling under HS codes 2710 12 20, 2710 19 20 and 2710 19 10. Its main objective was to ensure a supply of petroleum products on the domestic market at an affordable price.

213. He added that, previously, ONICOR had been a State-trading enterprise within the meaning of Article XVII of the GATT 1994 with a monopoly over the import of ordinary rice, i.e., rice consisting of more than 5% broken rice. This monopoly had, however, been discontinued pursuant to Article 25 of Decree No. 23/60/PR "On the new statutes for ONICOR" of 30 June 2023. As a result, the importation and sale of ordinary rice had been liberalized.

214. He also noted that, previously, the Autonomous National Pharmacy of the Comoros (*Pharmacie Nationale Autonome des Comores, PNAC*) had also been a State-trading enterprise within the meaning of Article XVII of the GATT 1994. This enterprise had been replaced by the Central Purchasing Office for Generic Medicines (*Centrale d'Achat des Médicaments Génériques de l'Union des Comores, CAMUC*), which had been a purchasing office and therefore an entity of a different nature. The CAMUC had subsequently been dissolved and replaced, since 2017, by the National Agency for Medicines and Sanitary Evacuations (*Agence Nationale des Médicaments et des Evacuations Sanitaires, ANAMEV*). The latter had been established by Decree No. 17-011-PR as a public administrative establishment.

#### - **Free zones, special economic areas**

215. The representative of Comoros said that the 2015 Customs Code provided for the establishment of free zones (Articles 268 to 273), but that no such zone had been established. Studies concerning the possible establishment of a special economic zone, as part of a comprehensive strategy to attract investment, were currently ongoing but had not yet resulted in any regulatory framework or draft law.

216. The representative of Comoros confirmed that any special economic zones which it established would be fully subject to the coverage of its commitments in its Protocol of Accession to the WTO Agreement and that Comoros would ensure enforcement of its WTO obligations in those zones. The representative of Comoros said that goods produced in a free zone and subsequently sold within the ordinary customs area would be subject to the duties and taxes normally levied on imported goods. The Working Party took note of this commitment.

#### - **Government procurement**

217. A Member enquired if Comoros had any plans to seek to join the WTO Government Procurement Agreement.

218. The representative of Comoros said that a new Government Procurement Code had come into force since 2012 (Law No. 11-027/AU of 29 December 2011). The main pillars of this Code were transparency, economic efficiency, accountability, equal treatment for all bidders (domestic and foreign), the prevention of fraud and corruption, and the promotion of local capacity. The Code had been supplemented with manuals containing regulations on implementation and procedures. It also provided for the establishment of a Regulatory Authority for Government Procurement (PPRA/ARMP) attached to the Office of the President. This Authority was already operational. In his view, the Code adhered to international good practices, for example (i) advertising and large-scale sales; (ii) public

opening of bids; (iii) prior distribution of all relevant information, with clear and transparent evaluation of the bids and awarding of contracts; (iv) clearly defined responsibilities where decision-making was concerned; and (v) the right of bidders to make complaints. The representative of Comoros added that Comoros was yet to consider the possibility of joining the WTO Government Procurement Agreement.

## **- Transit**

219. The representative of Comoros said that transit was a suspensive customs regime under Article 188(a) of the Customs Code. Transit was defined as the customs procedure that allowed for transport of goods under customs control from one point in the customs territory to another, under the terms stipulated in Articles 194 to 203 of the Customs Code and in Order No. 19-035/MFBSB/CAB of 8 October 2019. In his view, the Customs Code included the basic WTO rules concerning the regulation of trade in transit, notably the provisions of Article V of the GATT.

220. The representative of Comoros said that transit involving more than one customs territory, with goods coming and going by sea or air, was insignificant and limited to goods transiting between Moroni and Mutsamudu.

## **- Agricultural policies**

### **(a) Imports**

221. A Member asked if Comoros would attempt to prohibit importation of agricultural products if importation would affect domestic production, and to provide examples of prohibitive actions Comoros had taken in the past in such cases.

222. The representative of Comoros replied that no decision had been taken in the past to prohibit imports of any agricultural product, unless that product had posed public health problems or affected animal or plant health. Comoros reserved the right, however, to take certain measures with respect to imported products that could harm human and plant health. The import of agricultural products was governed under the provisions of Article 63 of the Food Law and Article 44 of the Plant Protection Law. The provisions stipulating import bans were set out in Articles 59, 60, 61 and 62 of the Food Law.

223. The representative of Comoros said that Comoros did not manage the importation of products on the basis of domestic production.

224. Some Members noted that Comoros' national trade policy, adopted in February 2013, encouraged import substitution measures and asked Comoros to provide more specific information on these measures, and a timetable for their removal. Noting Comoros' intentions to introduce tariffs and quotas, a Member asked Comoros to explain how this would be consistent with Comoros' WTO commitments, in particular the bound rates in Comoros' WTO Goods Schedule.

225. The representative of Comoros replied that the development of the agri-food sector responded to the need to ensure food self-sufficiency and poverty reduction. Large amounts of food crops and garden produce were being imported at present, as local production was insufficient to meet the needs of the population. In particular, there was a severe supply shortage in certain agricultural products, which were key components of the national diet – notably products falling under SITC groups 012, 016 and 017 (meat), 025 (eggs), 034 (fish), 041 (wheat), 042 (rice), 045 and 048 (cereals and cereal preparation), 054 (vegetables), 057, 058, 059 (fruit and fruit juices), 075 (spices), 098 (edible products and preparations), 222 and 223 (oil-seeds), and 422 (vegetable fats and oils). As possible future public policy, Comoros had considered the possibility to provide incentives to local production in view of ensuring self-sufficiency. In such a scenario, infant agri-food industries would have been protected for an initial period of five years. However, the policy of protecting the agri-food sector had been abandoned. Instead, the Emerging Comoros Plan 2030 (*Plan Comores Émergent, PCE*) had become the reference document in this area. The vision for agriculture laid out in this document was to promote the most productive agricultural systems that were resilient to climate change and were competitive and sustainable. It also sought to consolidate the rural communities' resilience and to build on agricultural processing units in accordance with value chains. Achieving these objectives would depend on the scale of support for agriculture and on the financial reforms necessary to ensure the sustainable financing of the sector. Other factors included the

improvement and sustainable intensification of agricultural production, the promotion of export crops, and the development of infrastructure and institutions to support the growth of the sector.

## **(b) Exports**

226. The representative of Comoros said that the Comorian authorities planned to support agricultural exports through tools such as export credits, export credit guarantees or insurance programmes. Such tools, however, were not currently utilized. The government's focus was currently on production-based strategies, namely (i) promoting collaborative production systems; (ii) promoting the use of improved seeds; (iii) promoting agri-pastoral irrigation; (iv) promoting agri-food value chains; (v) reinforcing the quality management system; and (vi) developing and establishing durable and accessible mechanisms for funding the sector.

227. A Member asked Comoros to confirm whether it intended to retain the right to provide export subsidies under Article 9.4 of the Agreement on Agriculture. This Member requested Comoros to undertake a commitment to eliminate any export subsidies prior to the date of accession consistent with paragraphs 6-11 of the Ministerial Decision on Export Competition of 19 December 2015.

228. The representative of Comoros replied that Comoros did not grant export subsidies and undertook to not apply any subsidy in accordance with paragraphs 6-11 of the Ministerial Decision on Export Competition of 19 December 2015.

229. The representative of Comoros confirmed that, upon Comoros' accession, his country would bind its agricultural export subsidies at zero in its Schedule of Concessions and Commitments on Goods, and not maintain or apply any export subsidies for agricultural products. The Working Party took note of these commitments.

## **(c) Internal policies**

230. The representative of Comoros said that, given that most of the Comorian population was rural (70%) and lived from agriculture, the development of the agri-food sector responded to the need to ensure food self-sufficiency and poverty reduction. Agriculture accounted for approximately 49% of GDP and 80% of employment. Three unprocessed and semi-processed agricultural products – vanilla, cloves and ylang-ylang oil – generated over 90% of export earnings.

231. A Member requested Comoros to provide information on domestic support and export subsidies for the most recent three-year period for which data was available.

232. The representative of Comoros said that Comoros had provided information on domestic support and export subsidies in agriculture during 2020-2022 in document [WT/ACC/SPEC/COM/3/Rev.3](#). As reported in Supporting Table DS:1, In 2020-2022, Comoros had provided "green box" support in the form of decoupled income support for indebted farmers and support to vanilla producers in the form of payments made by way of government financial participation in crop insurance schemes for relief from natural disasters (Cyclone Kenneth). In addition, pursuant to Order No. 012-004/VP-MPEEIA/CAB, since 2012 exemptions from the payment of taxes and customs duties applied on the import of agricultural and fishing inputs. These benefits were granted by virtue of an Order of the Ministry of Production and Fisheries. These measures were meant to encourage and support agricultural development, in particular rural farmers. In his view, these measures were compatible with the provisions of Article 6.2 of the Agreement on Agriculture. No export subsidies had been provided to agriculture since 2020.

233. While there had not been significant changes in the sector since 2014, plans and strategies had been put in place. One example was the agricultural strategy for 2015-2020, which aimed at developing environmentally intensive agriculture in order to achieve a sustainable increase in agricultural production, thereby contributing to food security and nutritional safety, creating jobs, distributing revenue to farmers, and creating export earnings for the State. From 2019 to 2020, Comoros had also been working on the establishment and entry into operation of the rural centres for economic development (CRDE); on the establishment and entry into operation of professional agricultural organizations (OPAs); and on the update of the 2015-2020 agricultural strategy.

234. The representative of Comoros added that Comoros intended to establish a national agri-food company, despite the earlier announcement that the project had been abandoned. Obstacles

towards the establishment of the company were being removed thanks to government initiatives and support from various development partners. Specific agricultural projects under way included: (i) access to areas with considerable agricultural potential through better connections; (ii) availability of high-yield seeds to boost production; (iii) agricultural mechanization to reduce human physical effort; (iv) water supply and crop pest control; (v) creation of a climate that supports the value chain in the agricultural sector (from production to processing and marketing of agricultural products); and (vi) creation of a multifunctional quality-control laboratory for food products. The creation of the national agri-food company did not preclude foreign ownership. Furthermore, a policy was in place to promote cooperation in the area of trade, in accordance with the laws on food and on the foreign trade system. He added that initiatives were under way to make all agricultural inputs tax-exempt to boost the sector.

#### **- Trade in civil aircraft**

235. The representative of Comoros confirmed that all duty rates on imports of civil aircrafts and parts would be bound at zero in the Schedule of Concessions and Commitments on Goods.

### **V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME**

#### **1. GENERAL**

##### **- Intellectual property rights policy**

236. The representative of Comoros said that Comoros had inherited the Intellectual Property Code of the French colonial administration. This Code was considered outdated by the Government. Pending the enactment of new national IP legislation, Comoros was applying the Bangui Agreement as a member of the African Intellectual Property Organization (OAPI). The Bangui Agreement had been transposed into national law by Decree No. 18/002/PR of 3 January 2018 and had annulled and replaced all provisions of previous laws and decrees.

237. The representative of Comoros added that the Government of Comoros was working on a national policy strategy aimed at recasting the legal framework for intellectual property (IP) protection. The goal of the Government was to protect Comorian creativity and inventiveness, and to stimulate and promote the creation and production of intellectual works in the areas of literature, the arts, and science.

238. The Government had asked for the assistance of the World Intellectual Property Organization (WIPO) to develop a legal framework for intellectual property protection, including drafting a new copyright law. While the national IP legal framework was still being developed, Law No. 20-004/AU of 23 June 2020 on Copyright and Neighbouring Rights had been enacted by Decree No. 20-093/PR of 2 July 2020. The representative of Comoros added that this Law would be revised so as to make it compatible with international intellectual property agreements, including the Berne Convention and the TRIPS Agreement.

##### **- Responsible agencies for policy formulation and implementation**

239. The representative of Comoros said that Decree No. 10-173/PR of 26 November 2010 had established the Comorian Intellectual Property Office (OCPI) and set out its operational modalities. The OCPI was attached to the Ministries of Culture and Industry, which jointly appointed members of its Executive Board. The Executive Board included representatives of ministries and of artists. The OCPI was the institution responsible for matters concerning intellectual property (e.g. patents, trademarks, industrial designs and models, trade names, copyright and related rights), including monitoring compliance with legislation on copyright and related rights. Inventors and creators could use the OCPI to register and protect patents, trademarks, industrial designs and models. The OCPI also acted as Comoros' focal point in relation to WIPO.

##### **- Participation in international intellectual property agreements**

240. Comoros had acceded to the OAPI on 23 May 2013 after ratifying the 1999 Bangui Agreement. Comoros was also a signatory to the 2015 Bangui Agreement, which had been ratified by Decree No. 18-002/PR of 3 January 2018 and had entered into force on 14 November 2020. As an



OAPI member, Comoros was obliged to apply the relevant provisions of the Bangui Agreement at the national level. Drafting of new legislation in the area of intellectual property included transposing the content of the Bangui Agreement into the national legislation. The Bangui Agreement was a complement to and not a substitute for national IP legislation.

241. The representative of Comoros said that Comoros had become a member of WIPO in 2005, and that it had acceded to the Berne Convention for the Protection of Literary and Artistic Works, the Paris Convention for the Protection of Industrial Property, the Patent Cooperation Treaty (PCT) and the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks. Comoros had also ratified the Beijing Treaty by Decree No. 20-538/PR of 8 December 2020; the WIPO Copyright Treaty (WCT) by Decree No. 20-535/PR of 8 December 2020; the WIPO Performances and Phonograms Treaty (WPPT) by Decree No. 20-534/PR of 8 December 2020; and the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who are Blind, Visually Impaired or Otherwise Print Disabled by Decree No. 20-536/PR of 8 December 2020. His Government intended to accede to various other international intellectual property conventions including the Rome Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations, and the Universal Copyright Convention.

242. Asked if Comoros planned to ratify the Geneva Convention for the Protection of Producers of Phonograms Against Unauthorized Duplication of Their Phonograms, the representative of Comoros said that they currently had no plans to ratify this Convention.

243. The representative of Comoros further noted that Comoros had received technical assistance from WIPO to set up its national IP office (OCPI).

#### **- Application of national and MFN treatment to foreign nationals**

244. The representative of Comoros said that Article 5, paragraph 3 of the Bangui Agreement provided for equal treatment to all persons, including nationals of non-member states of the OAPI. He added that under Article 1 of the Decree implementing Law No. 64-1360 of 13 December 1964 on Trademarks and Service Marks, Comoros had provided equal treatment to all persons subject to the sole legal condition of a registered address in the territory of Comoros.

245. Asked for an explanation of how Article 5, paragraph 4 of the Bangui Agreement guaranteed national treatment with respect to copyright rights for WTO Members, the representative of Comoros said that this provision set out the relevant treatment applied to foreigners who were not nationals of a State party to an international convention to which the OAPI or any of its member States was party, or foreigners whose principal place of business or domicile was not located in such a State, subject to reciprocity.

246. Asked to clarify the meaning of the term "subject to reciprocity", the representative of Comoros referred to Article 2 of Decree No. 20-093/PR implementing Law No. 20-004/AU on Copyright and Neighbouring Rights of 23 June 2020, which stipulated that performances, phonograms, audiovisual fixations or videograms, databases and broadcasts of audiovisual communication enterprises, which fell outside the categories referred to in subparagraph 3 of Article 2, would not be provided protection unless an equivalent protection was granted to Comorian nationals in the country in which the original holder of the related right was a national or a resident. The moral rights of performers could not, however, be affected. He added that Comoros would treat WTO Members in accordance with the national treatment principle upon joining the Organization. He confirmed that databases would also be entitled to national treatment.

#### **- Fees and taxes**

247. The representative of Comoros said that fees and taxes related to the protection of industrial property (including patents, trademarks, trade names) were those applied by the OAPI.



## **2. SUBSTANTIVE STANDARDS OF PROTECTION, INCLUDING PROCEDURES FOR THE ACQUISITION AND MAINTENANCE OF INTELLECTUAL PROPERTY RIGHTS**

### **- Copyright and related rights (including rights of performers, producers of phonograms and broadcasting organizations)**

248. The representative of Comoros said that copyright protection was covered by Law No. 20-004/AU of 23 June 2020 on Copyright and Neighbouring Rights. The new law had repealed and replaced all provisions of previous copyright laws and decrees, including the 1957 Copyright Act, and had taken precedence over the Bangui Agreement. The representative of Comoros added that Comoros was in the process of revising Law No. 20-004/AU of 23 June 2020 on Copyright and Neighbouring Rights of 23 June 2020.

249. Copyright protection applied to "literary and artistic works", hereinafter referred to as "works", which were original intellectual creations in the literary, artistic or scientific fields, such as: (i) works expressed in writing, including computer programs; (ii) lectures, addresses, sermons and other works composed of words and expressed orally; (iii) musical works, with or without words; (iv) dramatic and dramatico-musical works; (v) choreographic works and entertainments in mime; (vi) audiovisual works; (vii) works of fine art: drawings, paintings, sculptures, engravings and lithographs; (viii) works of architecture; (ix) photographic works; (x) works of applied art; (xi) illustrations, maps, plans, sketches and three-dimensional works relative to geography, topography, architecture or science; and (xii) traditional cultural expressions. Protection was independent of the mode or form of expression, of the quality and of the purpose of the work.

250. Article 3 of the draft revised Copyright Law set out that authors were not required to register their creations in order to enjoy their exclusive right. Moral, economic and related rights were mentioned in Articles 7, 8 and 9 of the draft revised Copyright Law. Pursuant to Article 26 of the draft revised Copyright Law, economic rights over a work were protected during the life of authors and 80 years after their death. Moral rights were perpetual. Once the term of protection of the economic rights had expired, the collective rights administration body shall be entitled to ensure compliance with the moral rights on behalf of the authors. Articles 27, 28 and 29 protected works of joint authorship, anonymous and pseudonymous works, and collective and audiovisual works. Works of applied arts were protected until the end of a period of 25 years from the making of such a work. The term of protection for performances was 50 years (Article 64) from (i) the end of the year of fixation for performances fixed on phonograms; and (ii) the year in which the performance took place for performances that were not fixed. Where the performance had been fixed on an audiovisual or videogram fixation, the term of protection was 50 years from the end of the year of fixation. The term of protection for phonograms and audiovisual or videogram fixations was 50 years from the end of the year of fixation (Article 65). The term of protection for broadcasts under Article 66 was 25 years from the end of the year in which the broadcast took place. The provisions of the draft revised Copyright Law applied to phonograms or audiovisual or videogram fixations where the producer was a national of the Union of the Comoros or the first fixation of sounds was made in the Union of the Comoros.

251. The draft revised Copyright Law also conferred rights on producers of phonograms (Article 56). Subject to the provisions of Articles 62 and 63, phonogram producers had the exclusive right to make or authorize (i) direct or indirect reproductions of their phonograms; (ii) the importation of copies of their phonograms for distribution to the public; (iii) the reproduction, direct or indirect, of their phonograms; (iv) the distribution to the public of copies of their phonograms by means of sale or by any other transfer of ownership or by rental; and (v) making their phonograms available to the public, by wire or wireless means, so that members of the public may access them from a place and at a time of their choosing.

252. A Member asked why Article 69 of the 2020 Copyright Law did not include a "making available right" for broadcasters to match Article 59 of the Bangui Agreement. The representative of Comoros replied that according to Article 59 of the revised draft Copyright Law (and subject to the provisions of Articles 62 and 63), broadcasting organizations had the right to carry out or authorize (i) the rebroadcasting of their broadcasts; (ii) the fixation of their broadcasts; (iii) the reproduction of fixations of their broadcasts; (iv) the public communication of their television broadcasts; and (v) making their broadcasts available to the public so that members of the public may access them from a place and at a time of their choosing. The provisions of Article 1, sub-paragraphs xii and xiii, which defined the concept of public communication, ensured that the "making available" right was

granted to broadcasting organizations. The "public communication" of a work, performance or fixation meant making them available to the public by any means, other than through the distribution of copies. This also included the transmission, by wire or wireless means, of a work or object of related rights to make it available to persons outside the immediate family and closest social circle of the rights holder, who were in a place where the work or object of related rights could not be perceived without the transmission.

253. Asked to identify the relevant provisions for reinstatement of copyright in works for which the term had not expired in their home country, and how Comoros would protect works of foreign authors for which the term had not expired in their home country, the representative of Comoros said that all works would be protected under the provisions of the national law if the work was protected in the Union of the Comoros.

254. A Member pointed out that copyright protection was lifetime plus 70 years in the 1999 Bangui Agreement, noting that the 2015 Bangui Agreement had a copyright term of life plus 50 years, and asked how Comoros would protect foreign works that had received protection for lifetime plus 70 years before the change, and were protected for lifetime plus 70 years in their country of origin. This Member also asked what term Comoros would apply for works that were not registered anywhere.

255. The representative of Comoros replied that only the provisions of the legislation in force, namely the revised Copyright Law, would apply: to works of which the author or for which the copyright holder was a national of Comoros, or had their habitual residence or headquarters there; to audiovisual works the producer of which was a national of Comoros, or had their habitual residence or headquarters there; to works published for the first time in the Union of Comoros; to works of architecture erected in the Union of Comoros; to works of which at least one of the co-authors or any other copyright holder was a national of Comoros or had their habitual residence or headquarters in Comoros; and to literary and artistic works which were entitled to protection under the international treaties to which Comoros was a party (Article 2.1). Works falling outside of the categories referred to in this paragraph would be afforded protection under the Copyright Law only on condition that the original copyright holder was a resident or national of a country which granted equivalent protection to works by Comorian nationals. However, neither the integrity nor the authorship of those works would be affected (Article 2.2).

256. The representative of Comoros said that the draft revised Copyright Law provided for limitations on the economic rights of the author (Articles 10-25). This included the authorization to exhibit or perform an author's work as part of the activities of an educational institution without his/her consent and without remuneration (Article 19.iv).

257. A Member asked whether all audiovisual fixations and videograms were considered works under the Berne Convention and were entitled to national treatment under the Law on Copyright and Neighbouring Rights. This Member asked whether the Copyright Law would need to be amended to provide producers of audiovisual fixations and videograms with the exclusive rights of broadcasting and communication to the public in line with the provisions in Articles 11bis, 14, and 14bis of the Berne Convention. The representative of Comoros said that Article 57.2 of the draft revised Copyright Law granted producers of audiovisual or videogram fixations the exclusive public communication rights.

258. A Member noted that the Copyright Law provided explicit copyright protection for titles of works (Article 6 of the 2020 Copyright Law). In this Member's view, since titles were often short phrases, it was quite common that different works would bear the same titles. This Member asked Comoros to explain the reasons for providing full copyright to titles of works. In response, the representative of Comoros said that Articles 4, 5 and 6 of the draft revised Copyright Law clearly defined which works were protected and which were excluded from protection.

259. The representative of Comoros said that Title III (Article 67) of the draft revised Copyright Law set forth common provisions on copyright and related rights, including an optional provision on private copying remuneration. Authors and performers, for their works or performances fixed on phonograms or on audiovisual or videogram fixations, as well as the producers of such phonograms and audiovisual or videogram fixations, were entitled to private copying remuneration for reproductions for strictly personal and private use. Private copying remuneration would be paid by the manufacturer or the importer of the recording media or devices used for the private reproduction

of works and performances fixed on phonograms or audiovisual or videogram fixations, when such media were put into circulation on national territory. Private copying remuneration would be collected on behalf of rights holders by the collective management organization duly authorized in accordance with national legislation. Private copying remuneration gave rise to reimbursement or exemption where the recording medium or storage device was acquired in a professional capacity for own use or production by (i) broadcasting organizations; (ii) producers of phonograms or audiovisual or videogram fixations, and those persons that reproduced phonograms or audiovisual or videogram fixations on their behalf; and (iii) legal persons or bodies that used the recording or storage media to assist persons with a visual or hearing disability or who had difficulties reading. Reimbursement modalities were set forth in regulations. The types of media, remuneration rates and payment modalities would be determined by a commission chaired by the Minister of Culture. He added that the authors were entitled to private copying remuneration for reproductions for strictly personal and private use (Article 67.1).

260. Title IV (Article 73 to Article 82) of the draft revised Copyright Law included provisions concerning "offences, sanctions and procedures". Articles 73, 74 and 75 provided for criminal penalties. The courts could impose civil penalties during a criminal trial for counterfeiting and similar offences (Article 76).

261. Pursuant to Articles 80.2 and 80.3 of the draft revised Copyright Law, the president of the competent national court could also, by virtue of a request, order: (i) the suspension of any manufacturing operation in progress tending to the illicit reproduction of a work; (ii) the suspension of illicit public exhibitions or performances; (iii) the suspension of any operation to make a work available in violation of a protected right; (iv) the seizure, even on non-working days or outside of legal working hours, of copies already manufactured or in the course of being manufactured constituting an illicit reproduction of the work, the revenue received; and (v) the seizure of revenue made from any use of the work made in violation of copyright or related rights. In addition, the suspension of a manufacturing process, release or performance, may be subject to a penalty imposed by the competent national court. Within 10 days of the date of the seizure report, the distrainee or garnishee could request the president of the competent national court to limit the effects of the seizure, or to authorize resumption of manufacturing operations or performances under the authority of an administrator, appointed as receiver to hold the proceeds from such a manufacture or exploitation on behalf of the person to whom the work belonged (Article 81.1). The president of the competent national court, ruling as for summary proceedings, could, if he/she granted a request made in accordance with paragraph 1 above, order the deposit of a sum for all warranty claims and claims for damages that the author could make (Article 81.2). If the person in whose favour the seizure was made failed to refer the matter to the competent national court within 15 days of the seizure, the president of the court, ruling as for summary proceedings, could order the release of the seizure at the request of the distrainee or the garnishee (Article 82).

262. Where the author, holder of a neighbouring right, or successor in title suspected the imminent importation or exportation of goods that infringed their rights, they could request the Directorate General of Customs or the president of the civil court to suspend the free circulation of those goods. The customs authorities shall inform forthwith the Prosecutor of the Republic, the applicant, as well as the importer, that the goods have been detained (Article 83.2). The importer had the right to inspect the goods detained by customs authorities. Additional criminal penalties, including the possible confiscation and destruction of the counterfeit works and the materials used in committing the offence, could be considered.

263. A Member asked Comoros to provide the threshold for sanctioning counterfeiting and similar acts as opposed to any other type of infringement. More specifically, this Member asked whether a single infringing act of reproducing a work would be considered a criminal offence punishable by jail time or fines of at least KMF1,000,000. In response, the representative of Comoros said that counterfeiting and similar offences were defined by Article 80.1. According to these provisions, where their rights were violated or at risk of being violated, natural or legal persons, or their successors in title, who were holders of the rights referred to in the Law could request a judicial police officer, a bailiff, or any other public official designated by national legislation to establish that there had been an infringement and, if necessary, seize, upon authorization of the public prosecutor or the competent judge, infringing copies, illegally imported copies and objects, and material used for or intended to be used for a performance or reproduction, installed for such prohibited activities.

264. The representative of Comoros noted that, by virtue of the Berne Convention, copyright protection was obtained automatically without the need for registration or other formalities. He nevertheless pointed out that existing works were automatically protected. Authors could entrust their works to the collective management organization by establishing a repertoire. The collective management organization was the national body authorized to manage the authors' exclusive rights.

265. Asked to describe the benefits available only to right holders who registered their works, the representative of Comoros said that these benefits were set out in chapter III of the draft revised Copyright Law, in Article 7 (moral rights), Article 8 (economic rights), and Article 9 (resale rights).

**- Trademarks, including service marks**

266. The representative of Comoros said that the provisions of the Bangui Agreement on trademarks, covered in Annex III, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this regard. The representative of Comoros was of the opinion that the new legislation was consistent with international agreements, including the TRIPS Agreement. Law No. 64-1360 of 13 December 1964 on Trademarks and Service Marks and its implementing Decree No. 65-621 of 27 July 1965, setting out measures to prevent abuse of IP rights, were no longer applied.

267. Trademarks needed to be registered with the OCPI. Trademark applications had to be submitted on a specific form in one of the official languages (Comorian, Arabic or French) along with the required documentation, and were subsequently announced in the relevant bulletin for six months, which could be extended depending on the case, to allow for objections from anyone adversely affected. The competent institution would then examine the application. Registration of trademarks conferred ownership rights on the holder for the designated products and services.

**- Geographical indications, including appellations of origin**

268. The representative of Comoros said that the provisions of the Bangui Agreement on geographical indications, covered in Annex VI, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this matter. The representative of Comoros was of the opinion that the new legislation was consistent with international agreements, including the TRIPS Agreement.

269. The representative of Comoros added that Book VII, Title II of the Intellectual Property Code provided for geographical indications, but that the Code was no longer applied.

270. A Member asked if Comoros would participate in the OAPI Centre for Mediation and Arbitration and High Commission of Appeal for issues regarding geographical indications. In response, the representative of Comoros said that Comoros had never referred a dispute to the OAPI Centre.

**- Industrial designs**

271. The representative of Comoros said that the provisions of the Bangui Agreement on industrial designs, covered in Annex IV, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this matter. The representative of Comoros was of the opinion that the new legislation was consistent with international agreements, including the TRIPS Agreement. The term of protection was 5 years renewable up to a maximum of 25 years.

272. The representative of Comoros said the Law of 14 July 1909 on Designs and Models was no longer applied.

**- Patents**

273. The representative of Comoros said that the provisions of the Bangui Agreement on patents, covered in Annex I, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this matter. The representative of Comoros was of the opinion that the new legislation was consistent with international agreements, including the TRIPS

Agreement. The term of patent protection was 20 years. Patent rights were transferable. Any transfer or licensing of rights needed to be communicated in writing to the OCPI.

- **Plant variety protection**

274. The representative of Comoros said that the provisions of the Bangui Agreement on plant variety protection, covered in Annex X, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this regard. Article 2 of Annex X set out that a plant variety certificate would be issued to the breeder of a new plant variety upon registration. The owner of a plant variety certificate had the exclusive right to exploit the variety.

- **Layout designs of integrated circuits**

275. The representative of Comoros said that the provisions of the Bangui Agreement on integrated circuits, covered in Annex IX, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this regard. New legislation would be shared with Members. Article 2 of Annex IX set out that a registration could be applied for only if the layout design had not yet been commercially exploited or, if it was already commercially exploited, had not been so for more than two years anywhere in the world. The term of protection was 10 years.

- **Requirements on undisclosed information, including trade secrets and test data**

276. The representative of Comoros said that the provisions of the Bangui Agreement on undisclosed information, covered in Annex VIII, had been transposed into national law by Decree No. 18/002/PR. Comoros received technical assistance from WIPO in this regard. Article 6, point 1 of Annex VIII, set out that "any act or practice which, in the course of industrial or commercial activities, leads to the disclosure, acquisition or use by third parties of confidential information without the consent of the person legally entitled to possess such information [...], in a manner contrary to honest commercial practice, shall constitute an act of unfair competition".

- **All other categories of intellectual property**

277. The representative of Comoros said that the genetic resources or traditional knowledge and folklore were not covered in previous IP law. WIPO would assist Comoros in addressing both these areas, which would be covered in the new IP legislation.

### **3. MEASURES TO CONTROL ABUSE OF INTELLECTUAL PROPERTY RIGHTS**

278. The representative of Comoros said that, in his opinion, Comoros' Competition Law was consistent with the provisions of the TRIPS Agreement. He added that Comoros' intellectual property legislation contained no specific provisions with respect to the control of potential abuse of intellectual property rights.

### **4. ENFORCEMENT**

- **Civil judicial procedures and remedies**

279. The representative of Comoros said that the seizure of infringing goods was covered in most annexes of the Bangui Agreement, e.g. Article 65 in Annex I (patents), Article 51 in Annex III (trademarks), and Article 33 in Annex IV (industrial design). The national Copyright Law (Title II - Articles 88 to 103) included detailed provisions concerning "offenses, sanctions and procedures". The competent national court could *inter alia* prohibit the continuation of the allegedly infringing acts (e.g. Bangui, Article 64.3, Annex I) and determine the amount of monetary damages payments for injuries caused by infringement (e.g. Bangui, Article 69, Annex I).

280. The representative of Comoros said that civil liability, in the event of violation of the rights provided for in the law, was not dependent on the bringing of criminal proceedings against the cause of the infringement and could therefore give rise to separate civil and criminal procedures. The procedures were initiated by the commissaires de police (police superintendents) and examining judges in response to a complaint by the author or any right holder or successor in title.

281. The representative of Comoros said that the new laws (namely the Law on Foreign Trade) included measures tailored to the country's situation and had regard to developments in behaviour and the extent and frequency of offences that were not included in the previous legislation. The representative of Comoros explained that regulations would provide for repressive measures, in particular the establishment of a joint institutional system (intellectual property office, fraud prevention, customs, gendarmerie, and police).

282. Concerning the availability in writing of all decisions on the merits of an intellectual property enforcement case (TRIPS Article 41.3), the representative of Comoros said that all decisions on the merits of an intellectual property enforcement case were submitted in writing to both parties concerned and published in the Official Journal, which was accessible to the public.

283. The representative of Comoros added that, under the code of civil and judicial procedures, all parties to intellectual property enforcement cases were permitted to present relevant evidence and confidential information was identified and protected (TRIPS Articles 42 and 43).

284. A Member asked how Comoros' Copyright Law addressed TRIPS Article 48.2 (liability of public authorities and officials).

- **Provisional measures**

285. The representative of Comoros said that provisional measures were covered in the annexes of the Bangui Agreement, which was the legal instrument currently applicable in Comoros and had the force of law. Provisional measures would also be covered by the new national intellectual property laws.

- **Administrative procedures and remedies**

286. The representative of Comoros said that no administrative procedures or remedies had been implemented under the previous legislation. The judicial services, the police and the gendarmerie were responsible for the protection of private property and enforcing the law through the courts. He added that administrative measures would be implemented following the introduction of the new IP legislation.

287. A Member asked how laws were enforced, if enforcement was effective, and what type of administrative recourse was available for copyright and related rights infringement. The representative from Comoros replied that the OCPI stood ready to provide support, and that appeals should be addressed to the OCPI.

- **Special border measures**

288. The representative of Comoros said that the Bangui Agreement empowered customs authorities to withhold goods suspected to infringe intellectual property rights, e.g. as covered by Article 62.5, Annex II (utility models). Such measures could be authorized by the competent national court in cases where it was probable that the complainant's rights were infringed or that such infringement was imminent.

- **Criminal procedures**

289. The representative of Comoros said that the Bangui Agreement set out criminal penalties for infringements. For instance, Article 71, Annex I (patents) set out that infringements could be liable to a prison term of one to three years and a fine of 5,000,000 to 30,000,000 CFA francs or either of these penalties, without prejudice to civil damages. Criminal sanctions were covered under Article 91 of Comoros' national Copyright Law.

290. In response to a question from a Member on whether there had been any confiscations or damages paid in the event of infringements, the representative of Comoros said that the courts of Moroni had heard and ruled on cases of infringement relating to the use of a musical work without the prior authorization of the authors in the course of 2013, and that damages had been awarded.

## 5. TRANSITIONAL ARRANGEMENTS

291. The representative of Comoros confirmed that Articles 3, 4 and 5 of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights, providing for, *inter alia*, national treatment and MFN treatment would apply from the date of accession. Comoros would ensure that any changes made in its laws, regulations and practice during the transition period would not result in a lesser degree of consistency with the provisions of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights than existed on the date of accession. He confirmed that the Government of Comoros would apply fully the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights by the end of the transition period, in accordance with the Action Plan provided for in Table 10. The Working Party took note of these commitments.

**Table 10: Action plan for implementation of the TRIPS Agreement**

Description	Action to be taken	Time frame
Revision of the Law on Copyright and Related Rights	<ul style="list-style-type: none"> <li>Organize a consultation meetings with WTO Members</li> <li>Organize meetings to work on updating the Law</li> <li>Circulate updates to the Law among WTO Members</li> <li>Extend consultations and adoption to stakeholders at the national level</li> <li>Submission to the Council of Ministers</li> <li>Submission to the National Assembly for adoption</li> <li>Implementing Decree</li> <li>Implementation</li> </ul>	December 2024
Capacity building for Comorian Intellectual Property Office (OCPI) staff and other actors	<ul style="list-style-type: none"> <li>Staff training in specific areas: <ul style="list-style-type: none"> <li>Patent specialists (4);</li> <li>Distinctive sign specialists (3);</li> <li>Geographical indication experts (4);</li> <li>Specialists in copyright and related rights management;</li> <li>Customs officials, police officers and officials responsible for copyright and related rights protection and unfair competition.</li> </ul> </li> <li>Effective implementation</li> </ul>	December 2024
Project to identify and promote local products (see ongoing Ylang Ylang Project)	<ul style="list-style-type: none"> <li>Support to assist cooperatives in the drafting of product (Ylang Ylang) specifications with a view to obtaining protected geographical indication (PGI) status for products</li> <li>Identification of other products for PGI purposes</li> <li>Training of geographical indication facilitators (minimum five)</li> </ul>	Third quarter of 2025
Technical and financial support	<ul style="list-style-type: none"> <li>Computerization of the Comorian Intellectual Property Office (OCPI)</li> <li>Institutionalization of the country label "made in Comoros"</li> <li>Creation of a database containing all intellectual property titles registered with the OCPI</li> <li>Collective Management Organization (CMO) technical assistance, e.g. the establishment of an online sales digitization system for the benefit of the CMO</li> <li>Undertake a study visit and engage in knowledge-sharing to learn about copyright and related rights management in other spaces (countries)</li> </ul>	December 2025
<b>Full implementation of the TRIPS Agreement:</b>		<b>1 January 2026</b>

## VI. POLICIES AFFECTING TRADE IN SERVICES

292. The representative of Comoros said that his Government's strategy for growth in the services sector was to privatize many of the service providers and to open the market to free and fair competition. Comoros gave high priority to the following business service and product categories: (i) tourism and crafts; (ii) blue economy (fisheries); (iii) financial and logistical services; (iv) modernized agriculture for food security; and (v) industrial niches for economic diversification. According to the Investment Code (Law No. 07-010/AU), foreigners could invest and work in nearly every service sector in Comoros. He noted that the five most significant service sectors were telecommunications, construction and civil engineering, tourism and related services, transport, and financial services. The incentives given to foreign investors in these particular sectors were (i) customs incentives; and (ii) tax incentives (see "Investment regime").



293. On telecommunications, the representative of Comoros said that this sector had been opened up for competition pursuant to Law No. 95008/AF on the concession of State-owned companies, supplemented by Law No. 08007/AU of 15 January 2008 on the information and communication technology sectors and by Decree No. 09064/PR of 23 May 2009 establishing the procedures for implementing Law No. 08007/AU. Prices in this sector were freely determined by market operators. While plans to privatize *Comores Télécom* were no longer on the table, *Comores Télécom* was no longer the only service provider on the local market as a licence had been granted to a new private telecom operator, Telma. He clarified that Huri was an official brand of *Comores Télécom* used for marketing purposes.

294. Concerning tourism, the representative of Comoros said that the Government offered various incentives to help overcome obstacles to growth in this sector. The ministerial department in charge of investment administered incentive policies and instruments aimed at developing tourism through the National Investment Promotion Agency (*Agence Nationale pour la Promotion des Investissements, ANPI*). He added that Comoros had adopted a law on the supply of tourism services which ensured that this sector was open.

295. He considered the commercial banking sector to be fully liberalized. In addition to privatizing two previously State-owned banks (*Banque pour l'Industrie et le Commerce* and *Banque de Développement des Comores*), the State had also expanded the supply of banking services by allowing two private commercial banks to set up operations locally (EXIM Bank Tanzania and *Banque Fédérale pour le Commerce*).

296. Asked to describe in greater detail the ongoing problems in the electricity services subsector, the representative of Comoros said that electricity generation in Comoros was mainly thermal (imported diesel) with the exception of three hydroelectric micro-stations. Problems were due to (i) loss-making sales; (ii) dilapidated networks; (iii) the multiplicity of power generators which ruled out economies of scale; (iv) unqualified personnel; (v) technical losses associated with the age of the networks; (vi) theft and fraud; and (vii) problems linked with customer management and debt collection. To address these problems, the following measures would be put in place: (i) development of thermal energy production on the basis of heavy fuel oil; (ii) exploitation of the country's geothermal potential; (iii) development of solar energy; (iv) increase of the hydrocarbon storage capacity; and (v) consolidation of the electricity network.

297. A member of the Working Party stated that it expected Comoros to make a commitment to guarantee transparency of licensing requirements and procedures, and qualification requirements and procedures, pertaining to obtaining, extending, renewing, denying and terminating such authorizations required to provide services in Comoros' market and appeals of such actions consistent with the Reference Paper on Services Domestic Regulation ([INF/SDR/2](#) of 26 November 2021). Comoros' authorization procedures and requirements should be based on objective and transparent criteria, should not in themselves act as a barrier to market access, and should not be more trade restrictive than necessary. Comoros should publish a list of authorities responsible for authorising, approving, or regulating those service sectors in which Comoros had made specific commitments. Comoros should provide service suppliers the information necessary to comply with the requirements and procedures for obtaining authorization. Members also expected Comoros to make a commitment to guarantee that for those services included in Comoros' Schedule of Specific Commitments in Services, relevant regulatory authorities would be separate from, and not accountable to, any service suppliers they regulated. This Member further expected Comoros to make a commitment to guarantee that foreign service suppliers remained free to choose their partners.

298. The representative of Comoros replied that Comoros was firmly convinced of the importance of creating a transparent and effective regulatory environment – one that provided suppliers with the stability and predictability needed to obtain authorization to supply their services in Comoros. For this reason, Comoros had been working internally to align its system with internationally recognized good regulatory practices that would make the economy more conducive to business. The Reference Paper on Services Domestic Regulation constituted a critical reference point in this regard. To foster transparency, Comoros' regulatory authorities were striving to ensure that relevant requirements and procedures to obtain authorization were published, as were the timeframes within which decisions on authorizations were to be taken. In some sectors, regulators were also working on establishing a single window for the submission of applications for obtaining authorizations. Furthermore, while no requirement existed that all consultations involve the public, it was common practice in Comoros for stakeholder consultations to take place during the development and approval

of a law or regulation. In addition, Comoros planned to introduce a new law requiring that (i) foreign trade-related draft legislation be published for comments by interested parties; and (ii) that foreign trade-related legal instruments come into force no earlier than 30 days after official publication, except in the case of emergency measures.

299. The representative of Comoros confirmed that Comoros would, from the date of accession, fully implement the WTO General Agreement on Trade in Services, including Articles III and VI. He confirmed that Comoros would work to establish mechanisms for responding to enquiries from interested persons. He further confirmed that Comoros would work to publish a list of all ministries, agencies, or other authorities that were responsible for authorizing, approving, or regulating service activities for each service sector, including non-governmental bodies exercising powers delegated by governments or authorities. In addition, Comoros would undertake efforts to ensure that all of its authorization procedures and requirements are published in Comoros' Official Journal, and otherwise ensure that service suppliers or persons seeking to supply a service are provided with the information necessary to comply with the requirements and procedures for obtaining authorization. He further confirmed that relevant regulatory authorities would be separate from, and not accountable to, any service suppliers they regulated. The Working Party took note of these commitments.

300. The representative of Comoros also confirmed that Comoros would join the Declaration on the Conclusion of the Negotiations on Services Domestic Regulation ([WT/L/1129](#) of 2 December 2021) upon accession to the WTO. In accordance with paragraph 11 of Section I of the Reference Paper on Services Domestic Regulation, as a Least-Developed Country Member, Comoros would incorporate the disciplines on Services Domestic Regulation no later than six months in advance of graduation from LDC status, together with any required transitional periods. In the spirit of paragraph 11 of Section I, Comoros would continue working internally with a view to applying the disciplines contained in the Reference Paper as soon as possible and before graduation from LDC status. The Working Party took note of these commitments.

301. With respect to foreign service suppliers' choice of partner, the representative of Comoros confirmed that foreign service suppliers, when entering into a joint-venture or other partnership with persons of Comoros, were free to choose their partner(s). The Working Party took note of this commitment.

## **VII. TRANSPARENCY**

### **- Publication of information on trade**

302. The representative of Comoros said that all new legal texts, including laws, regulation decrees, judicial decisions and modifications to existing legislation were published in the Official Journal. The Official Journal was available to buy by the public. Legislation was also published in electronic form, free of charge, on [www.munganyo.km](http://www.munganyo.km). It was also available at the Official Journal Service, attached to the Secretariat-General of the Government, and at the National Documentation and Scientific Research Centre, which administered the National Archives. He added that administrative decisions of general application related to trade would be available at <http://minecon.egouv.km/fr>. All interested stakeholders were entitled to make comments on legal texts during the drafting stage. Asked about the transparency practices of Comoros' regulatory agencies, he said that the Directorate-General of Customs had a website (<http://douane.gov.km>) which contained information on regulations, including on inspection. No other authorities were responsible for publishing information on regulations or other information such as fees for conformity assessment, the functions and organization of the authority, and/or procedural requirements.

303. The representative of Comoros confirmed that, upon accession, Comoros would fully and promptly implement Article X of the General Agreement on Tariffs and Trade 1994, Article III of the General Agreement on Trade in Services, Article 63 of the WTO Agreement on Trade Related Aspects of Intellectual Property Rights, and other transparency provisions in the WTO Agreement requiring notification or publication. He further confirmed that no law, regulation, judicial decision, administrative ruling, or other measure of general application pertaining to or affecting trade in goods, services, and TRIPS would become effective prior to its publication in the Official Journal, along with publication on the websites of the relevant ministries. The publication of such laws, regulations and other measures would include the effective date of these measures and list the goods and services affected by the particular measure. The Working Party took note of these commitments.

## **- Notifications**

304. The representative of Comoros said that since February 2023 the Foreign Trade Directorate was the National Notification Authority. He added that all notifications to the WTO would be made available to the public. However, the lack of expertise relating to notifications could be considered a major obstacle to compliance with the WTO notification requirements.

305. The representative of Comoros confirmed that, at the latest within six months of the entry into force of the Protocol of Accession, Comoros would submit all initial notifications required by the WTO Agreement. Any laws, regulations, or other measures subsequently enacted by Comoros, and which were required to be notified pursuant to the WTO Agreement, would also be notified in a time and manner consistent with WTO requirements. The Working Party took note of these commitments.

## **VIII. TRADE AGREEMENTS**

306. The representative of Comoros said that Comoros considered regional integration as a stage in its strategy of integration into the multilateral trading system. Comoros was a member of the Organisation of Islamic Cooperation (OIC), the Common Market for Eastern and Southern Africa (COMESA), the Indian Ocean Commission (IOC) and the South African Development Community (SADC). Comoros was also a signatory to the agreement establishing the African Continental Free Trade Area (AfCTFA) and had ratified it in 2023. While a member of the Arab League since 1993, Comoros had not yet ratified the Greater Arab Free Trade Area (GAFTA) created in 2005. The main objective of GAFTA was the elimination and gradual reduction of trade barriers.

307. He added that one of the objectives of the OIC was to strengthen intra-Islamic economic and trade cooperation with a view to achieving economic integration. Comoros was a party to the OIC General Agreement for Economic, Technical and Commercial Cooperation among Member States. Comoros implemented the COMESA free trade area since 2012 and did not apply import duties on products originating from COMESA member states. Negotiations on the implementation of the COMESA customs union were ongoing, with four countries yet to complete the free trade area, which was a prerequisite for completing the customs union. An additional factor was the establishment of a tripartite FTA (COMESA, AEC, SADC), which was chiefly concerned with common rules of origin. Comoros had already adopted the COMESA categorization of goods, harmonized its Customs Code to that of COMESA, and incorporated the COMESA Common Tariff Nomenclature. In his view, the rules governing COMESA were in line with the rules of the WTO.

308. The representative of Comoros said that Comoros exported to the European Union under the Everything but Arms (EBA) initiative. Comoros had signed an interim Economic Partnership Agreement (EPA) with the European Union in the framework of the Eastern and Southern Africa (ESA) group in July 2017. In February 2019, Comoros had ratified the interim EPA with the EU and had started applying it provisionally. Negotiations between the ESA group and the EU were underway on SPS, competition, services, investment, e-commerce, and development cooperation, among others, with a view to reaching an agreement on a full-fledged EPA.

309. A Member asked Comoros to clarify whether its agreements had been concluded in accordance with the provisions of Article XXIV of the GATT 1994, the Enabling Clause, or Article V of the GATS. In response, the representative of Comoros said that the SADC, GAFTA and the EPA with the European Union had been notified under Article XXIV of the GATT 1994.

310. The representative of Comoros confirmed that Comoros would observe the relevant provisions of the WTO Agreement, including Article XXIV of the General Agreement on Tariffs and Trade 1994, the 1979 GATT Decision on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries (Enabling Clause) and Article V of the General Agreement on Trade in Services, in its trade agreements and would ensure that the applicable provisions of the WTO Agreement for notification, consultation, and other requirements concerning free trade areas, customs unions and other preferential trade arrangements, of which Comoros was, or may become, a member were met from the date of accession. The Working Party took note of these commitments.

## **CONCLUSIONS**

311. The Working Party took note of the explanations and statements of Comoros concerning its foreign trade regime, as reflected in this Report. The Working Party took note of the assurances and

commitments given by Comoros in relation to certain specific matters which are reproduced in paragraphs 29, 30, 50, 59, 78, 83, 98, 99, 102, 113, 117, 121, 127, 139, 146, 151, 153, 155, 161, 164, 168, 176, 178, 190, 207, 210, 216, 229, 291, 299, 300, 301, 303, 305, and 310 of this Report. The Working Party took note that these commitments had been incorporated in paragraph 2 of the Protocol on the Accession of the Union of the Comoros to the WTO.

312. Having carried out the examination of the foreign trade regime of Comoros and in the light of the explanations, commitments and concessions made by the representative of Comoros, the Working Party reached the conclusion that Comoros be invited to accede to the Marrakesh Agreement Establishing the WTO under the provisions of Article XII. For this purpose, the Working Party has prepared the draft Decision and Protocol of Accession reproduced in the Appendix to this Report, and takes note of Comoros' Schedule of Concessions and Commitments on Goods (document [WT/ACC/COM/51/Add.1](#)) and its Schedule of Specific Commitments on Services (document [WT/ACC/COM/51/Add.2](#)) that are annexed to the Protocol. It is proposed that these texts be adopted by the Ministerial Conference when it adopts the Report. When the Decision is adopted, the Protocol of Accession would be open for acceptance by Comoros which would become a Member thirty days after it accepts the said Protocol. The Working Party agreed, therefore, that it had completed its work concerning the negotiations for the accession of Comoros to the Marrakesh Agreement Establishing the WTO.

# ANNEX 1: Laws, regulations and other information provided to the Working Party by Comoros

Legislation/Regulation	Legislation Notice
<b>ECONOMIC POLICIES</b>	
Decree No. 15-240/PR promulgating Law No. 15-012/AU of 28 December 2015 containing the Finance Law for the financial year 2016	<a href="#">WT/ACC/COM/12</a>
Law No. 13-/AU on Competition in the Union of the Comoros	<a href="#">WT/ACC/COM/12</a>
Law on Economic Citizenship in the Union of the Comoros	<a href="#">WT/ACC/COM/12</a>
Law on the Investment Code	<a href="#">WT/ACC/COM/12</a>
Order No. 04-005/VP on the Creation of the National Development and Trade Policy Forum (FNDPC) responsible for the negotiation of EPAs	<a href="#">WT/ACC/COM/12</a>
Law No. 06 010/AU of 2 December 2006 establishing the finance law of the Union of the Comoros for 2006	<a href="#">WT/ACC/COM/16</a>
Decree No. 16-275/PR of 31 December 2016 promulgating Law No.16-003/AU of 29 December 2016 containing the Finance Law for financial year 2017	<a href="#">WT/ACC/COM/19</a>
Decree No. 13-087/PR of 2 August 2013 promulgating Law No. 13-005/AU on the Regulations governing the General Tax and Property Administration (AGID)	<a href="#">WT/ACC/COM/19</a>
Decision No. 12-155/CFBECIPPIPE/CAB of 25 August 2012 establishing the list of staple products subject to approval and price control	<a href="#">WT/ACC/COM/19</a>
Law No. 23-____/AU relating to the Finance Law for 2024	<a href="#">WT/ACC/COM/50</a>
Draft law on the Investment Code	<a href="#">WT/ACC/COM/26</a>
Decree No. 11-147/PR of 21 July 2011 enacting Law No. 11-005/AU of 7 April 2011 on decentralization within the Union of the Comoros	<a href="#">WT/ACC/COM/28</a>
Decree No. 21-006/PR of 30 January 2021 enacting Law No. 20-035/AU of 28 December 2020 on the Investment Code	<a href="#">WT/ACC/COM/28</a>
Circular Letter No. 007/2009/COB on foreign exchange transactions (purchases and sales) in EUR and USD	<a href="#">WT/ACC/COM/32</a>
Rules of Procedure of the National Competition Commission	<a href="#">WT/ACC/COM/32</a>
Decree No. 23-060/PR of 30 June 2023 on the new statutes for the National Office for the Importation and Marketing of Rice (ONICOR)	<a href="#">WT/ACC/COM/41</a>
Decree No. 23-101/PR enacting Law No. 23-011/AU of 27 June 2023 on preventing and combating corruption	<a href="#">WT/ACC/COM/44</a>
<b>FRAMEWORK FOR MAKING AND ENFORCING POLICIES</b>	
Uniform Act relating to the Commercial Companies and Economic Interest Groups, adopted on 17 April 1997 and published in Official Journal OHADA No. 2 of 1 October 1997	<a href="#">WT/ACC/COM/12</a>
Uniform Act on Arbitration under the OHADA Treaty	<a href="#">WT/ACC/COM/12</a>
Law No. 17-007/AU of 19 June 2017 on the establishment, organization and functioning of commercial courts in the Union of the Comoros	<a href="#">WT/ACC/COM/19</a>
Rules of Mediation of the Court of Arbitration of the Comoros (CACOM)	<a href="#">WT/ACC/COM/19</a>
Rules of Arbitration of the Court of Arbitration of the Comoros (CACOM)	<a href="#">WT/ACC/COM/19</a>
Revised Uniform Act on Commercial Companies and Economic Interest Groups of the Organization for the Harmonization of Business Law in Africa (OHADA), 2014	<a href="#">WT/ACC/COM/19</a>
Decree No. 20-164/PR of 28 December 2020 enacting Law No. 20-020/AU of 12 December 2020 on the organization of the judiciary in the Union of the Comoros	<a href="#">WT/ACC/COM/28</a>
National Justice Sector Policy (2016-2025) of December 2015	<a href="#">WT/ACC/COM/29</a>
Opinion No. 06/2017/AC of the Common Court of Justice and Arbitration of the Organization for the Harmonization of Business Law in Africa (OHADA)	<a href="#">WT/ACC/COM/39</a>
Explanatory Note on the OHADA regime applicable to branches	<a href="#">WT/ACC/COM/39</a>
Opinion No. 002/2016 of 18 October 2016 of the Common Court of Justice and Arbitration of OHADA — Opinion Request No. 01/2016/AC of 18 July 2016 from the Chair of the OHADA Council of Ministers on the interpretation of Articles 120 and 916 of the Uniform Act on Commercial Companies and Economic Interest Groups of 30 January 2014	<a href="#">WT/ACC/COM/44</a>
<b>IMPORT/EXPORT REGULATIONS</b>	
Customs Code, updated 2002 (2/84)	<a href="#">WT/ACC/COM/4</a>
Ordinance No. 92-008/PR of 7 September 1992 on the Customs Code	<a href="#">WT/ACC/COM/4</a>
COMESA Rules of Origin	<a href="#">WT/ACC/COM/12</a>
Customs Code of the Union of the Comoros, 2015	<a href="#">WT/ACC/COM/16</a>
Draft law governing foreign trade in the Union of the Comoros	<a href="#">WT/ACC/COM/26</a>
Explanatory text: draft orders on the implementation of certain provisions of the new Customs Code of the Union of the Comoros	<a href="#">WT/ACC/COM/26</a>
Service note of 13 March 2018 on the discontinuation of the use of ASYCUDA++	<a href="#">WT/ACC/COM/26</a>
Draft orders on the implementation of certain provisions of Law No. 15-016/AU of 28 December 2015 establishing the Customs Code of the Union of the Comoros:	<a href="#">WT/ACC/COM/26</a>
<ul style="list-style-type: none"> <li>Draft order laying down conditions for exercising the right to settlement;</li> </ul>	



Legislation/Regulation	Legislation Notice
<ul style="list-style-type: none"> <li>• Draft order establishing the procedure for authorizing the handling of goods placed in customs warehouses;</li> <li>• Draft order establishing shorter or extended time frames for filing detailed declarations;</li> <li>• Draft order establishing implementing provisions on customs debt;</li> <li>• Draft order establishing time frames and conditions for unloading and transshipment operations involving ships and aircraft;</li> <li>• Draft order establishing rules for implementing the warehouse, clearance area and container terminal regime;</li> <li>• Draft order establishing rules for implementing the ordinary law customs transit procedure and related transit bond provisions;</li> <li>• Draft order establishing procedures for the Comorianization of ships;</li> <li>• Draft order on the destination of abandoned, seized or confiscated goods and goods destroyed upon request;</li> <li>• Draft order establishing the concession procedure and operating conditions for customs warehouses (public or private);</li> <li>• Draft order establishing the concession procedure and operating conditions for special warehouses used to store petroleum products;</li> <li>• Draft order laying down conditions for the application of Customs Code Article 155 on relief consignments;</li> <li>• Draft order laying down conditions for sampling in the context of the right to access premises used for professional purposes;</li> <li>• Draft order laying down conditions for filing customs declarations electronically;</li> <li>• Draft order laying down conditions for the use and functioning of simplified clearance procedures;</li> <li>• Draft order on the temporary admission procedure;</li> <li>• Draft order on public auctions; and</li> <li>• Draft order on customs value determination.</li> </ul>	
Order No. 19-032/MFBSB/CAB of 8 October 2019 laying down the conditions for the application of Customs Code Article 155 on relief consignments	<a href="#">WT/ACC/COM/28</a>
Order No. 19-033/MFBSB/CAB of 8 October 2019 establishing time frames and conditions for unloading and transshipment operations involving ships and aircraft	<a href="#">WT/ACC/COM/28</a>
Order No. 19-034/MFBSB/CAB of 8 October 2019 establishing the concession procedure and operating conditions for special warehouses used to store petroleum products	<a href="#">WT/ACC/COM/28</a>
Order No. 19-035/MFBSB/CAB of 8 October 2019 establishing rules for implementing the ordinary law customs transit procedure and related transit bond provisions	<a href="#">WT/ACC/COM/28</a>
Order No. 19-036/MFBSB/CAB of 8 October 2019 on public auctions	<a href="#">WT/ACC/COM/28</a>
Order No. 19-037/MFBSB/CAB of 8 October 2019 establishing shorter or extended time frames for filing detailed declarations	<a href="#">WT/ACC/COM/28</a>
Order No. 19-038/MFBSB/CAB of 8 October 2019 establishing the concession procedure and operating conditions for customs warehouses (public or private)	<a href="#">WT/ACC/COM/28</a>
Order No. 19-039/MFBSB/CAB of 8 October 2019 laying down conditions for the use and functioning of simplified clearance procedures	<a href="#">WT/ACC/COM/28</a>
Order No. 19-040/MFBSB/CAB of 8 October 2019 on the temporary admission procedure	<a href="#">WT/ACC/COM/28</a>
Order No. 19-041/MFB/CAB of 8 October 2019 establishing rules for implementing the warehouse, clearance area and container terminal regime	<a href="#">WT/ACC/COM/28</a>
Order No. 19-043/MFBSB/CAB of 8 October 2019 laying down conditions for filing customs declarations electronically	<a href="#">WT/ACC/COM/28</a>
Order No. 19-044/MFBSB/CAB of 8 October 2019 on the destination of abandoned, seized or confiscated goods and goods destroyed upon request	<a href="#">WT/ACC/COM/28</a>
Order No. 19-046/MFBSB/CAB of 8 October 2019 establishing the procedure for authorizing the handling of goods placed in customs warehouses	<a href="#">WT/ACC/COM/28</a>
Order No. 19-047/MFBSB/CAB of 8 October 2019 laying down conditions for exercising the right to settlement	<a href="#">WT/ACC/COM/28</a>
Order No. 19-048/MFBSB/CAB of 8 October 2019 laying down conditions for sampling in the context of the right to access premises used for professional purposes	<a href="#">WT/ACC/COM/28</a>
Order No. 19-049/MFBSB/CAB of 8 October 2019 on customs value determination	<a href="#">WT/ACC/COM/28</a>
Order No. N21-113/MAPETA/CAB of 26 November 2021 repealing the order prohibiting imports of Zea Mays corn	<a href="#">WT/ACC/COM/32</a>
Order No. 21-060/MFBSB/CAB of 29 November 2021 establishing the timetable for dismantling certain fiscal and parafiscal taxes at the customs cordon	<a href="#">WT/ACC/COM/32</a>
Service Note No. 20-011/MEIEIETAPPG/SG of 5 March 2021 on the suppression of professional cards	<a href="#">WT/ACC/COM/32</a>
Draft Law supplementing and amending certain provisions of the Customs Code regarding the customs valuation of goods	<a href="#">WT/ACC/COM/36</a>

<b>Legislation/Regulation</b>	<b>Legislation Notice</b>
Draft decree No. 22 -/PR on procedures for technical import and export controls, and the bodies authorized to carry out such controls	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB establishing an Anti-dumping and Subsidies Committee	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB on procedures, conditions and implementation methods for anti-dumping and countervailing measures	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB on conditions for entry in the registers of importers and exporters	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB on import and export declarations	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB on special import and export authorizations	<a href="#">WT/ACC/COM/37</a>
Draft decree No. 22 -/MEIEIE/CAB on products excluded from the import and export regime	<a href="#">WT/ACC/COM/37</a>
Decision No. 22-08/MFBSB/DGD on the migration from the 2017 version of the Harmonized System (HS) to the new version, HS 2022	<a href="#">WT/ACC/COM/39</a>
Service Note No. 23-008/MEIIE/SG of 28 February 2023 on the Notification Authority and the Notification Enquiry Point	<a href="#">WT/ACC/COM/39</a>
Service Note No. 22-028/MEIIE/DG of 18 October 2022 on the suppression of the professional card	<a href="#">WT/ACC/COM/39</a>
Draft Law No. 22-_____/AU supplementing and amending Customs Code provisions relating to the customs valuation of goods	<a href="#">WT/ACC/COM/39</a>
Preliminary draft law No. 23-_____/AU supplementing and amending Customs Code provisions relating to the valuation of goods for customs purposes and implementation of the procedure for electronic advance transmission of the manifest	<a href="#">WT/ACC/COM/41</a>
Draft Order No. 23- /MFBSB/CAB abolishing the fee due to the Chambers of Commerce, Industry and Agriculture (CCIA) at the customs cordon	<a href="#">WT/ACC/COM/41</a>
Draft Decision No. 23- /MFBSB/DGD amending and supplementing certain provisions of the Customs Code relating to the transaction value in application of Decision 4.1 of the Technical Committee on Customs Valuation On the Valuation of Carrier Media Bearing Software for Data Processing Equipment	<a href="#">WT/ACC/COM/43</a>
Order No. 23-544/MFBSB/CAB of 3 October 2023 abolishing the fee due to the Chambers of Commerce, Industry and Agriculture (CCIA) at the customs cordon	<a href="#">WT/ACC/COM/44</a>
Order No. 22-013/MFBSB/CAB of 2 March 2022 amending certain provisions of Order No. 21-060/MFBSB/CAB of 29 November 2021 establishing the timetable for dismantling certain fiscal and parafiscal taxes at the customs cordon	<a href="#">WT/ACC/COM/46</a>
Decision No. 23- 61/MFBSB/DGD of 1 December 2023 applying certain provisions of the Customs Code relating to the transaction value, in application of WTO Decision 4.1 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment	<a href="#">WT/ACC/COM/50</a>
Law No. 23-_____/AU amending and supplementing certain provisions of Law No. 15- 016/AU of 28 December 2015 establishing the Customs Code of the Comoros	<a href="#">WT/ACC/COM/50</a>
Order No. 23-_____/MFBSB/CAB of 1 December 2023 amending certain provisions of Order No. 22- 013/MFBSB/CAB of 2 March 2022 establishing the timetable for dismantling certain fiscal and parafiscal taxes at the customs cordon	<a href="#">WT/ACC/COM/50</a>
<b>TECHNICAL BARRIERS TO TRADE, STANDARDS AND CERTIFICATION</b>	
Decree No. 99-087/CE on the creation, mandate and organization of the consumer product standardization and quality service, dated 22 July 1999	<a href="#">WT/ACC/COM/12</a>
Decree No. 13-007/PR implementing Law No. 12-16/AU of 20 December 2012 on metrology	<a href="#">WT/ACC/COM/16</a>
Decree No. 12-210/PR of 2 December 2012 establishing the National Standards Council	<a href="#">WT/ACC/COM/19</a>
Order No. 14-028/MPEEIA/CAB appointing the members of the National Standards Council	<a href="#">WT/ACC/COM/19</a>
Order No. 18-016/VP-MEEIATISPAF/CAB of 16 March 2018 designating a WTO TBT national enquiry point	<a href="#">WT/ACC/COM/26</a>
Order No. 19-001/MEIEIETAPPG/CAB of 6 January 2020 on the structure of the WTO National Committee on Technical Barriers to Trade	<a href="#">WT/ACC/COM/26</a>
National Quality Policy of the Union of the Comoros of December 2020	<a href="#">WT/ACC/COM/29</a>
Draft Order No. 18- /VP/-MEEIATISPAF/CAB on the establishment, composition and mission of the WTO National Committee on Technical Barriers to Trade (CNOTC-OTC)	<a href="#">WT/ACC/COM/41</a>
<b>SANITARY AND PHYTOSANITARY MEASURES</b>	
Decree No. 87-018/PR regulating animal health protection in the Federal Islamic Republic of the Comoros	<a href="#">WT/ACC/COM/12</a>
Law No. 95-009 of 20 June 1995 on the creation, organization and operation of the National Institute for Research in Agriculture, Fisheries and the Environment (INRAPE)	<a href="#">WT/ACC/COM/12</a>
Decree No. 06-220/PR implementing Organic Law No. 06-010/AU of 2 December 2006 establishing plant protection in the Comoros	<a href="#">WT/ACC/COM/16</a>
Law No. 12-018/AU of 25 December 2012 on food legislation	<a href="#">WT/ACC/COM/16</a>
Order No. 09-013/VP establishing the National Codex Alimentarius Committee	<a href="#">WT/ACC/COM/16</a>
Law No. 17-004/AU of 10 June 2017 on plant protection in the Comoros	<a href="#">WT/ACC/COM/28</a>
Law No. 17-005/AU of 10 June 2017 on food legislation in the Union of the Comoros	<a href="#">WT/ACC/COM/28</a>
Draft Law on the Livestock Code	<a href="#">WT/ACC/COM/37</a>
Preliminary Draft Law on the Livestock Code	<a href="#">WT/ACC/COM/45</a>



Legislation/Regulation	Legislation Notice
<b>GOVERNMENT PROCUREMENT</b>	
Government Procurement Code dated 4 February 2012	<a href="#">WT/ACC/COM/12</a>
<b>TRADE-RELATED INTELLECTUAL PROPERTY REGIME</b>	
Act of the Bangui Agreement Establishing the African Intellectual Property Organization (OAPI); dated 14 December 2015	<a href="#">WT/ACC/COM/12</a>
Law of 11 March 1957 on literary and artistic property, made applicable in the Comoros by order of 8 April 1957	<a href="#">WT/ACC/COM/12</a>
Decree No. 10/173/PR of 26 November 2010 on the establishment, powers, organization and operation of the Comorian Intellectual Property Office	<a href="#">WT/ACC/COM/16</a> (in French); <a href="#">WT/ACC/COM/16/Add.1</a> (in English)
Decree No. 20-093/PR of 2 July 2020 enacting Law No. 20-004/AU of 23 June 2020 on copyright and neighbouring rights in the Union of the Comoros	<a href="#">WT/ACC/COM/28</a>
Notes of ratification No. 20-534/PR of 8 December 2020 of the Performances and Phonograms Treaty (WPPT), known as the Internet Treaty	<a href="#">WT/ACC/COM/28</a>
Notes of ratification No. 20-536/PR of 8 December 2020 of the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired, or Otherwise Print Disabled	<a href="#">WT/ACC/COM/28</a>
Notes of ratification No. 20-538/PR of 8 December 2020 of the Beijing Treaty on Audiovisual Performances	<a href="#">WT/ACC/COM/28</a>
Draft Law No. -/AU on copyright and related rights in the Union of the Comoros	<a href="#">WT/ACC/COM/43</a>
<b>POLICIES AFFECTING TRADE IN SERVICES</b>	
Compendium of texts relating to the banking sector	<a href="#">WT/ACC/COM/12</a>
Decree No. 08-063/PR on the Establishment of a National Investment Promotion Agency, dated 5 June 2008	<a href="#">WT/ACC/COM/12</a>
Decree No. 08-064/PR laying down the procedure for the granting of benefits under the Investment Code, dated 5 June 2008	<a href="#">WT/ACC/COM/12</a>
Decree No. 12-094/PR promulgating Law No. 11-024-AU of 29 December 2011, Tourism	<a href="#">WT/ACC/COM/12</a>
Law No. 86-017 on the Urban Planning and Habitat Code	<a href="#">WT/ACC/COM/12</a>
Order No. 13-002 containing the statutes of the National Tourism Office	<a href="#">WT/ACC/COM/12</a>
Decree No. 09-065/PR of 23 May 2009 on the creation, organization, and operation of the National Information and Communications Technologies Regulatory Authority	<a href="#">WT/ACC/COM/16</a> (in French); <a href="#">WT/ACC/COM/16/Add.1</a> (in English)
Compendium of texts on the exercise of banking and financial activities, Central Bank of the Comoros, dated 10 December 2015	<a href="#">WT/ACC/COM/16</a>
<b>TRADE AGREEMENTS</b>	
Cooperation agreement in the fields of trade between the Government of the State of Kuwait and the Government of the Union of the Comoros	<a href="#">WT/ACC/COM/12</a>
Cooperation Framework Agreement between the Government of the United Republic of Tanzania and the Government of the Union of the Comoros	<a href="#">WT/ACC/COM/12</a>
Technical cooperation protocol between the Union of the Comoros and the Government of the Republic of Turkey	<a href="#">WT/ACC/COM/12</a>
Trade Agreement between the Comorian State and the Democratic Republic of Madagascar	<a href="#">WT/ACC/COM/12</a>
General Agreement for Economic, Technical and Commercial Cooperation among Member States of the Organization of the Islamic Conference	<a href="#">WT/ACC/COM/16</a>
Partnership Agreement in the fisheries sector between the European Community and the Union of the Comoros of 24 November 2004	<a href="#">WT/ACC/COM/16</a>
Treaty Establishing the Common Market for Eastern and Southern Africa (COMESA)	<a href="#">WT/ACC/COM/16</a>
Treaty establishing the East African Community (EAC)	<a href="#">WT/ACC/COM/20</a>

## ANNEX 2: Licensing requirements

Type of prior import authorization	Approval authority	Definition	Products concerned	HS code	Type of regulation
Importation activity licence for alcohol and tobacco	Ministry of Finance and the Budget (Directorate-General of Taxation)	The purpose of this measure is to regulate the import, distribution and operation of alcoholic beverage outlets and all forms of tobacco that may be harmful to people's health in order to protect them and for socio-cultural and public morality protection purposes.	Alcoholic beverages Tobacco and manufactured tobacco substitutes	2203.0010 to 2208.9099 2401.1000 to 2403.9900	Order No. 14-069/VP-MFEBCEIP/CAB regulating the import, distribution and serving of alcoholic beverages pursuant to Law No. 13-014/AU of 26 December 2013 on competition in the Union of the Comoros. Tax Code, Article 194 Finance Law No. 08-43/AU
Import licence for luxury rice	Directorate-General of Taxation	A measure to regulate the import and marketing of luxury rice in order to protect consumers in terms of health safety.	Rice containing 0% to 5% of broken rice	10 06 10 10 10 06 10 20	Tax Code, Article 199 as amended by Article 20 of the 2019 Finance Law
Prior import authorization	Ministry of Production (INRAPE Directorate)	The purpose of this measure is to protect human and animal health.	Live animals and animal products	0101.1000 to 0106.9000	Decree No. 87-024/PR regulating the import of animals and animal products
	Ministry of Production (INRAPE) and the environment (Environment Directorate)	Environment and conservation; pest prevention; plants and plant products (IPPC commitments)	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, edible vegetables and certain roots and tubers, and edible fruits and nuts	0601.1000 to 0604.9900, 0701.1000 to 0709.9090 0714.1000 to 0714.9090 09011100 to 09109900	Plant Protection Law Regional plant protection agreement
Prior import authorization	Ministry of Production (INRAPE) and the environment (Environment Directorate) Ministry of Internal Affairs, Ministry of Defence and Commissioner of Police	This measure seeks to ensure proper protection for wild animal and plant species in the Comoros.	Any species listed under the Convention on International Trade in Endangered Species (CITES)	0507.1000 to 0507.9000  9601.1000 to 9601.9000	Law No. 95-007 of 19 June 1995 on the environment
Importation banned other than for national defence purposes		In order to protect national security, the import of arms of any sort into the Union of the Comoros is banned other than for national defence purposes.	Pyrotechnic products and explosives Swords, cutlasses, bayonets and similar arms	3601.0000 to 3604.9090 93011000 to 9307.0000	Law No. 97-009 of 21 July 1997 on defence and national security

**ANNEX 3: Activities exempt under Article 164 of the Tax Code**

The following activities are exempt under Article 164 of the Tax Code:

1. subject to the provisions of Article 162, public or private sector employees, solely as regards their salaried activity;
2. painters, sculptors, engravers, designers, musicians, singers, actors and dancers, regarded as artists and drawing income only from their individual artistic activity;
3. authors and composers, teachers of literature, sciences and creative arts, teachers and heads of free schools and kindergartens;
4. publishers of periodicals, reading room proprietors;
5. farmers, whether individuals or grouped in cooperatives, but only for the sale and handling of crops and fruit from land that they own or farm, and for the sale of cattle that they breed, tend or fatten;
6. agricultural cooperative societies and their unions, mutual agricultural credit funds established and operating in accordance with their governing laws and regulations;
7. provident and mutual insurance societies administered free of charge and duly authorized;
8. craftsmen's cooperatives and workers' production cooperatives established and operating in accordance with their governing laws and regulations;
9. fishermen, whether individuals or grouped in cooperatives, selling exclusively the product of their fishing activity, fresh, dried, salted or smoked;
10. doctors and dentists practising in a place where there is no other free practitioner in their category;
11. midwives;
12. small-scale cabotage and coastal navigation crew (this exemption does not apply to lighterage enterprises);
13. consumer cooperatives which confine themselves to grouping the orders of their members and distributing, in their warehouses, the products and goods ordered;
14. the French Development Agency (*Agence Française de Développement*).

**ANNEX 4: List of goods eligible for exemption from customs duties upon importation  
subject to use for an approved activity**

Heading	HS Code	
		Potatoes, fresh or chilled.
	0701.1000	- Seed
	25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.
	2523.1000	- Cement clinkers
		- Portland cement:
	2523.2100	-- White cement, whether or not artificially coloured
	2523.9000	- Other hydraulic cements
31.02		Mineral or chemical fertilisers, nitrogenous.
31.03		Mineral or chemical fertilisers, phosphatic.
31.04		Mineral or chemical fertilisers, potassic.
		-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g:
	3808.5210	--- For agricultural use
		-- Insecticides:
	3808.9110	--- For agricultural use
		-- Fungicides:
	3808.9210	--- For agricultural use
	39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.
		II.- IRON AND NON-ALLOY STEEL
	72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).
	8408.1010	--- Outboard motors
		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.
	8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals
	8417.2000	- Bakery ovens, including biscuit ovens
	8418.4010	--- Designed for storing dead bodies or blood
	8418.4020	--- Designed for scientific use and use in research and in laboratories
	8419.2000	- Medical, surgical or laboratory sterilisers
		-- For filtering or purifying beverages other than water:
	8421.2210	--- Industrial type
	8421.2910	--- Of a type used in industrial machinery (including in agriculture and in relation to water supply, waste water and drainage)
		- Other appliances:
	8424.8200	-- Agricultural or horticultural
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snowblowers.
	8432.1010	--- Single-furrow ploughs weighing at least 55 kg
	8432.1020	--- Disc ploughs weighing at least 55 kg
	8432.1030	--- Mouldboard ploughs weighing at least 55 kg
	8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
	8438.1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products
	8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate
	8438.6000	- Machinery for the preparation of fruits, nuts or vegetables
	8443.1100	-- Offset printing machinery, reel-fed
	8443.1200	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)
	8443.1300	-- Other offset printing machinery
	8443.1400	-- Letterpress printing machinery, reel fed, excluding flexographic printing
		- Dry-cleaning machines:
	8451.1090	--- Other
	8451.4000	- Washing, bleaching or dyeing machines
	8474.2000	- Crushing or grinding machines
		- Mixing or kneading machines:
	8474.3100	-- Concrete or mortar mixers
	8474.3200	-- Machines for mixing mineral substances with bitumen
		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.
		- Machinery for public works, building or the like:
	8479.1010	--- Vibrators

Heading	HS Code	
	8479.1020	--- Machines and mechanical appliances
	8479.8200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines
	8502.3100	-- Wind-powered
87.01		Tractors (other than tractors of heading 87.09).
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
	8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products:
	8906.9010	--- Lifeboats
		- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:
	9006.3010	--- For medical or surgical examination
	9008.5010	--- Equipment specially designed for the projection of X-ray photographs
	9011.1010	--- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):
	9018.1100	-- Electro-cardiographs
		- Other instruments and appliances:
	9018.9010	--- Of a kind used in veterinary sciences
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
		- Dentists', barbers' or similar chairs and parts thereof:
		--- Dentists' chairs and parts thereof:
	9402.1011	---- Dentists' chairs
		- Other:
	9402.9010	--- Operating tables, examination tables and hospital beds with mechanical fittings
		Other furniture and parts thereof.
		- Metal furniture of a kind used in offices:
	9403.1010	--- Specialized equipment for use in laboratories or technical offices

## Note:

- All consumables are, in principle, excluded from the list of goods eligible for customs duty exemptions.
- Exemption from customs duties does not imply exemption from other duties and taxes applicable to imports, such as:
  - Consumption tax, excise taxes, the single administrative charge (RAU), regional cooperation tax (RCI), "import trade tax" (PI), the advance tax payment (AI), or the CCIA fee

**ANNEX 5: Implementation of Articles 1, 2, 3, 4, 5, 6, 7, 8 and 10 of the WTO Agreement on Customs Valuation**

<b>WTO Customs Valuation Agreement</b>	<b>2015 Customs Code</b>	<b>Order implementing the 2015 Customs Code (Order No. 19-049/MFBSB/CAB)</b>
Article 1.1(a)(i), (ii) and (iii), 1.1(b), 1.1(c) and 1.1(d)	Article 35.1(a), (b), (c) and (d)	Chapter III – Acceptability of transaction value in event of sale
Article 1.2(a), 1.2(b)(i), (ii) and (iii), and 1.2(c)	Article 36.1, 36.2(a), (b) and (c), and 36.4	Chapter III – Acceptability of transaction value in event of sale
Article 2.1(a), 2.1(b), 2.2 and 2.3	Article 38.1 and 38.2(a) Article 36.3	Section 2 – Transaction value of identical goods <ul style="list-style-type: none"> <li>Subsection 2 – Conditions of commercial level and quantity</li> </ul>
Article 3.1(a), 3.1(b), 3.2 and 3.3	Article 38.1 and 38.2(b) Article 36.3	Section 2 – Transaction value of identical goods <ul style="list-style-type: none"> <li>Subsection 2 – Conditions of commercial level and quantity</li> </ul>
Article 4	-	Chapter II – The deductive method
Article 5.1(a)(i), (ii) (iii) and (iv), 5.1(b) and 5.2	Article 38.1 and 38.2(c)	Chapter II – The deductive method <ul style="list-style-type: none"> <li>Section 1 – Basis for calculation <ul style="list-style-type: none"> <li>Subsection 2 – Value established on the basis of the selling price of identical or similar imported goods</li> <li>Subsection 3 – Value established on the basis of the selling price of imported goods sold after processing <ul style="list-style-type: none"> <li>Elements to be deducted</li> </ul> </li> </ul> </li> <li>Section 2 – Elements to be deducted</li> </ul>
Article 6.1(a), 6.1(b), 6.1(c) and 6.2	Article 38.1 and 38.2(d)(i), (ii) and (iii)	<ul style="list-style-type: none"> <li>Section 2 – Elements to be taken into account in determining the computed value <ul style="list-style-type: none"> <li>Subsection 1 – Cost or value of materials and fabrication employed in producing the imported goods (Article 38(2)(d)(i) of the Customs Code)</li> </ul> </li> </ul>
Article 7.1, 7.2(a), 7.2(b), 7.2(c), 7.2(d), 7.2(e), 7.2(f), 7.2(g) and 7.3	Article 39.1(a) and (b), and 39.2(a), (b), (c), (d), (e), (f) and (g)	Chapter III – Computed value method (Article 38(2)(d) of the Customs Code) <ul style="list-style-type: none"> <li>Section 1 – General provisions</li> </ul>
Article 8.1(a)(i), (ii) and (iii), 8.1(b)(i), (ii), (iii) and (iv), 8.1(c), 8.1(d), 8.2(a), 8.2(b), 8.2(c), 8.3 and 8.4	Article 40	-
Article 9.1 and 9.2	-	-
Article 10	-	Title three – Alternative methods

**APPENDIX**

Draft Decision

**ACCESSION OF THE UNION OF THE COMOROS**

*Decision of [...]*

The Ministerial Conference,

*Having regard* to paragraph 2 of Article XII and paragraph 1 of Article IX of the Marrakesh Agreement Establishing the World Trade Organization (the "WTO Agreement"), and the Decision-Making Procedures under Articles IX and XII of the WTO Agreement agreed by the General Council ([WT/L/93](#)),

*Taking note* of the application of the Union of the Comoros for accession to the WTO Agreement dated 22 February 2007,

*Noting* the results of the negotiations directed toward the establishment of the terms of accession of the Union of the Comoros to the WTO Agreement and having prepared a Protocol on the Accession of the Union of the Comoros,

*Decides* as follows:

1. The Union of the Comoros may accede to the WTO Agreement on the terms and conditions set out in the Protocol annexed to this Decision.
-



**DRAFT PROTOCOL  
ON THE ACCESSION OF THE UNION OF THE COMOROS**

Preamble

The World Trade Organization (hereinafter referred to as the "WTO"), pursuant to the approval of the Ministerial Conference of the WTO accorded under Article XII of the Marrakesh Agreement Establishing the World Trade Organization (hereinafter referred to as the "WTO Agreement"), and the Union of the Comoros,

*Taking note* of the Report of the Working Party on the Accession of the Union of the Comoros to the WTO Agreement reproduced in document [WT/ACC/COM/51](#), dated 18 January 2024 (hereinafter referred to as the "Working Party Report"),

*Having regard* to the results of the negotiations on the accession of the Union of the Comoros to the WTO Agreement,

*Agree* as follows:

PART I - GENERAL

1. Upon entry into force of this Protocol pursuant to paragraph 8, the Union of the Comoros accedes to the WTO Agreement pursuant to Article XII of that Agreement and thereby becomes a Member of the WTO.
2. The WTO Agreement to which the Union of the Comoros accedes shall be the WTO Agreement, including the Explanatory Notes to that Agreement, as rectified, amended or otherwise modified by such legal instruments as may have entered into force before the date of entry into force of this Protocol. This Protocol, which shall include the commitments referred to in paragraph 311 of the Working Party Report, shall be an integral part of the WTO Agreement.
3. Except as otherwise provided for in paragraph 311 of the Working Party Report, those obligations in the Multilateral Trade Agreements annexed to the WTO Agreement that are to be implemented over a period of time starting with the entry into force of that Agreement shall be implemented by the Union of the Comoros as if it had accepted that Agreement on the date of its entry into force.
4. The Union of the Comoros may maintain a measure inconsistent with paragraph 1 of Article II of the GATS provided that such a measure was recorded in the list of Article II Exemptions annexed to this Protocol and meets the conditions of the Annex to the GATS on Article II Exemptions.

PART II - SCHEDULES

5. The Schedules reproduced in the Annex to this Protocol shall become the Schedule of Concessions and Commitments annexed to the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "GATT 1994") and the Schedule of Specific Commitments annexed to the General Agreement on Trade in Services (hereinafter referred to as "GATS") relating to the Union of the Comoros. The staging of the concessions and commitments listed in the Schedules shall be implemented as specified in the relevant parts of the respective Schedules.
6. For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of the Schedule of Concessions and Commitments annexed to this Protocol shall be the date of entry into force of this Protocol.

PART III - FINAL PROVISIONS

7. This Protocol shall be open for acceptance, by signature or otherwise, by the Union of the Comoros until 31 August 2024 or such later date as may be decided by the General Council.
8. This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by the Union of the Comoros.

9. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by the Union of the Comoros thereto pursuant to paragraph 7 to each Member of the WTO and to the Union of the Comoros.

10. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at [...] this [...] day of [...] in a single copy in the English, French and Spanish languages, each text being authentic, except that a Schedule annexed hereto may specify that it is authentic in only one of these languages, and the Working Party Report is authentic in English and French.

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**ANNEX**

**SCHEDULE CLXXVII – THE UNION OF THE COMOROS**

Authentic only in the French language.

(Circulated in document [WT/ACC/COM/51/Add.1](#))

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**SCHEDULE OF SPECIFIC COMMITMENTS ON SERVICES**

**LIST OF ARTICLE II (MFN) EXEMPTIONS**

Authentic only in the French language.

(Circulated in document [WT/ACC/COM/51/Add.2](#))

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