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

Original: French

ACCESSION OF THE UNION OF THE COMOROS**ACTION PLANS TO ENSURE THE WTO CONSISTENCY OF NATIONAL LAWS¹***Revision*

The following communication, dated 22 March 2022, is being circulated at the request of the delegation of the Union of the Comoros.

¹ Please note that the Comoros undertakes to complete the actions to be taken listed under sections A, "Measures during the accession process", prior to accession to the WTO. The actions to be taken listed under sections B, "Measures after accession", will be completed after accession to the WTO following the implementation time-frame.

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1. SPS-RELATED MEASURES

Description	Action to be taken	Time-frame
Adoption of the principles of equivalence, transparency, zoning and compartmentalization	1. Preparation of provisions on equivalence 2. Infrastructure development and human resource capacity building	2020-2023 2023-2024
Establishment of the National Plant Protection Organization (NPPO) in accordance with IPPC requirements	Establishment of an office and appointment of the officials in charge	Fourth quarter of 2023
Establishment of technical libraries, for example, a CODEX library	Establishment of a CODEX library	2022-2023
Establishment of a multisectoral laboratory	1. Establishment of laboratory 2. Purchase of necessary testing equipment	Fourth quarter of 2022 2022-2023
Establishment of a medium- and long-term training plan for PVS tool application	Preparation of a five-year training plan for: <ul style="list-style-type: none"> • First year: three veterinary surgeons • Six veterinary inspectors • Six veterinary nurses 	2022-2025
Promotion of good local governance for SPS measures	1. Define and adopt clear governance procedures for the SPS system entities, and their dissemination to all entities involved in implementing the SPS system 2. Encourage all actors to take ownership of the regulations 3. Support the entities involved in implementing the SPS system as part of drafting and implementing a programme of action 4. Define and put in place the consultation framework for all entities involved in implementing the SPS system 5. Define the roles and responsibilities of the stakeholders involved in implementing the SPS system to enhance co-management by further empowering actors 6. Study how all the entities that comprise the SPS system work with a view to identifying the opportunities of connecting to local and national systems and adapting them to users' needs 7. Establish a network of all the entities involved in implementing the SPS system 8. Promote the use of legislative, regulatory and technical texts in the management of the SPS system 9. Establish a cross-cutting management and/or consultation structure at the island and national levels of the SPS system	1-9: 2022-2025

Description	Action to be taken	Time-frame
Strengthen and operationalize the implementing entities of the SPS system, for example, the National Fishery Product Quality Control and Certification Office	<ol style="list-style-type: none"> 1. Involve all relevant areas in the definition and implementation of the SPS system 2. Adopt and implement the ecosystemic approach and support scientific management in the implementation of the SPS system 3. Strengthen the links among the different entities by defining sustainable management approaches and methods 4. Define and promote the different stages of the process for implementing the SPS system with the stakeholders 5. Define in detail the different stages in the process of implementing the SPS system for each stakeholder 6. Identify and assess the resources needed for each stage of the implementation process, from development to implementation and monitoring/evaluation 7. Define the action plans on the basis of data characterizing each area of the SPS system 8. Define the role and structure of each entity involved in implementing the SPS system 9. Put in place a system to implement SPS measures that is clear, coherent and adapted to local realities, and define roles and responsibilities 10. Define the action plan and management at the level of each entity involved in the SPS system 11. Put in place a system to monitor activities to implement the SPS system and management measures at the entity and global levels 12. Develop outreach activities to support implementation of the SPS system and measures 13. Study the possibility of involving farming, livestock farming and fishing communities in the implementation of the SPS system 	1-13 : 2022-2024

Description	Action to be taken	Time-frame
Establish an SPS information system and strengthen communication among the actors	<ol style="list-style-type: none"> 1. Involve all stakeholders implicated in implementing SPS measures in establishing the information system 2. Involve and promote the participation of the research community in the process of implementing SPS measures 3. Define the roles and responsibilities of each key player in collecting information 4. Promote participatory research in the implementation of SPS measures 5. Define and implement effective information-sharing procedures and strengthen communication among all stakeholders in the implementation of SPS measures 6. Identify and mobilize resources needed for the regular and efficient operation of the information system 7. Collect the data needed for the characterization of each entity, including the relevant procedures 8. Define appropriate indicators for monitoring the entities involved in the SPS system 9. Develop and implement an effective communication plan to support the capacity-building strategy of SPS system stakeholders 	1-9: 2022-2024

Description	Action to be taken	Time-frame
Render operational the SPS system's implementation structures and strengthen their capacities	<ol style="list-style-type: none"> 1. Improve the organization of the various entities involved in the SPS system by setting up an executive committee made up of stakeholders 2. Promote fair representation of all users from the various entities involved in the SPS system 3. Restructure and streamline the respective entities and adapt accordingly where necessary 4. Ensure the regular rotation of members of the governing bodies of entities established for better engagement and good governance 5. Support the bodies in the development and implementation of a programme of activities 6. Create a network of bodies at the island and national levels, and participate in existing SPS system networks at the regional and international levels 7. Provide operational support to SPS system bodies and mobilize programmes and projects to support the establishment and operation of those entities 8. Organize an awareness-raising campaign for greater participation and representation of professionals and users in the implementation of the SPS system (policy, strategy, action plans, etc. at the local and national levels) 9. Strengthen the capacities of actors at all levels to play an active role in the implementation of SPS measures 10. Train specialists in all SPS areas so they can lend their skills to the development of measures and techniques to promote the implementation of the SPS system 11. Provide the relevant entities (customs, research centre...) with adequate and necessary tools and equipment to be able to carry out fully their role of monitoring and overseeing SPS measures 12. Train and strengthen the capacities of the autonomous partners of State institutions (civil society...) in order to implement measures to acquire recognized NGO status and capacities for specialist SPS areas, and to make them aware of their right to adequate service and able to demand it 13. Disseminate regularly SPS-related laws and regulations in force 	1-13: 2022-2024

Description	Action to be taken	Time-frame
Strengthen synergy and promote cooperation among all stakeholders with a view to consolidating the implementation of the SPS system	<ol style="list-style-type: none"> 1. Organize a regular meeting to validate and/or revise the capacity-building strategy of SPS system stakeholders 2. Organize an annual meeting to take stock of implementation of the capacity-building strategy for stakeholders in the SPS system and identify possibilities 3. Organize an annual meeting of services, programmes and projects involved in the SPS system with a view to sharing progress made, and capitalizing on and developing synergies 	1-3: 2022-2024
Implement the necessary accompanying measures	<ol style="list-style-type: none"> 1. Develop and adopt the necessary regulatory provisions to support the implementation of UGD 2. Conduct the review of the operation of the SPS system with a view to defining and implementing the necessary adjustments to meet users' needs 3. Conduct the feasibility study of decentralized actors' involvement in the implementation of the SPS system 4. Carry out appropriate research and studies on the implementation of the SPS system in collaboration with national, regional and international research institutions, including the University of the Comoros 5. Undertake studies on the marketing channels of processed products 	1-5: 2022-2024

2. TRIPS-RELATED MEASURES

Description	Action to be taken	Time-frame
Law on ratification of the 2015 Bangui Agreement	Effective implementation	2022-2024
Capacity building	Training of personnel, including customs officials, police officers, and officials responsible for protecting registered trademarks	2022-2024
	Creation of a registered trademarks database	Fourth quarter of 2022
	Computerization of the Comorian Intellectual Property Office (OCPI)	Fourth quarter of 2022

3. CUSTOMS FORMALITIES

(a) Measures related to the Customs Valuation Agreement

Description	Action to be taken	Time-frame
Revision of the 2015 Customs Code to take into account Articles 1-9 of the WTO Customs Valuation Agreement	Integration of Articles 1-9 of the Customs Valuation Agreement into the Customs Code	Second quarter of 2023
Adaptation and implementation of the WTO valuation system	<ol style="list-style-type: none">1. Implementation of valuation system in full conformity with WTO rules2. Adoption of a capacity-building programme identifying profiles and targets3. Workshops, seminars, and study and training visits for personnel/targeted training for the actors concerned: customs, freight forwarders4. Preparation of manuals and operating procedures5. Preparation and printing of forms, brochures, etc.6. Mobilization of necessary resources7. Provision of tools needed to implement the Agreement8. Training for personnel on the Customs Valuation Agreement	1-8: Second quarter of 2022
Creation of a technological information base including a database on risk assessment	<ol style="list-style-type: none">1. Analysis of mirror data for statistical needs2. Risk assessment training; workshops/seminars led by "risk assessment" specialists	Fourth quarter of 2022

(b) Fees and charges

Description	Action to be taken	Time-frame
Elimination of other duties and charges (ODCs) – RCI (international cooperation fee), RCCI (Chamber of Commerce and Industry fee) tax, AI (advance tax payment) and PI (import trade tax) – at the customs cordon in the Comoros	1. Provision to be made for the elimination of the RCCI in the 2022 Finance Law 2. Provision to be made for the elimination of the AI and RCI in the 2023 Finance Law 3. Provision to be made for the elimination of the PI in the 2024 Finance Law	1. First quarter of 2023 2. First quarter of 2024 3. First quarter of 2025
Establishment of the VAT regime	1. Impact study on the implementation of VAT 2. Consultations with large enterprises 3. Communication campaign 4. Preparation of a draft law in this respect, to be validated at a national workshop 5. Training of accountants 6. Creation of a control body 7. Adoption of draft law by Parliament, and enactment	2022-2023
Elimination of the Single Administrative Charge (RAU) at the customs cordon	Provision to be made for the elimination of the RAU in the 2024 Finance Law	First quarter of 2025

(c) Trade facilitation

Subject	Action to be taken	Timetable
Comments before entry into force	Possibility for stakeholders to make comments on the planned introduction or amendment of trade regulations concerning the movement, release and clearance of goods	Second quarter of 2022
Consultations	Provide for regular consultations between border agencies and traders or other stakeholders located within its territory (Article 2.2)	Second quarter of 2022
Formalities and documentation requirements	In consultation with the stakeholders, examine the formalities connected with importation, exportation and transit, and the documentation requirements, with a view to minimizing the effects/complexity of operations and reducing and simplifying requirements (Article 10.1)	Second quarter of 2022
Appeal or review	Establish a legal system of administrative or judicial appeal or review so that any person subject to an administrative decision is entitled to a revision and correction, on an impartial and independent basis, with regard to decisions handed down by the customs authority (Article 4)	Second quarter of 2022
Processing before arrival	Adopt or maintain a mechanism enabling the trader to submit important documentation prior to the arrival of goods (Article 7.1)	Second quarter of 2022
Electronic payment	Establishment of a mechanism allowing traders the option of electronic payment for duties, taxes, fees and charges (Article 7.2)	Second quarter of 2022
Authorized operator	Create a fair system that rewards respect for the rules and establish additional trade facilitation measures for selected operators (Article 7.7)	Second quarter of 2022
Average time necessary for release	Measure and publish, on a periodic basis and in a consistent manner, the average time it takes to release goods (Article 7.6)	Second quarter of 2022

Subject	Action to be taken	Timetable
Disciplines concerning fees and charges	Implement disciplines covering fees and charges imposed on or in connection with importation or exportation, and limit them to the approximate cost of the services provided. This also includes a requirement for compulsory periodic publication and review of such fees and charges with a view to reducing their number and diversity	Second quarter of 2023
Penalties	Ensure that penalty measures are applied to persons responsible for infringing a law, a regulation or a customs procedure. Such penalties shall be proportional to the degree and gravity of the offence, and conflicts of interest shall be avoided in establishing them	Second quarter of 2023
Decision expected	On request, issue a reasoned decision within a specific time-limit, providing reliable and binding information on several customs issues prior to import/export (Article 4)	Second quarter of 2023
Separation of release from final determination	Adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees and charges (Article 7.3)	Second quarter of 2023

4. TBT-RELATED MEASURES

A. Measures during the accession process		
Description	Action to be taken	Timetable
Establishment of the standardization and quality service	1. Submission of a memorandum to the Council of Ministers for approval 2. Preparation of a draft decree of establishment	1-2: Second quarter of 2022
B. Measures after accession		
Description	Action to be taken	Timetable
Capacity building for quality infrastructure	Training on: <ul style="list-style-type: none">– Metrology– Standardization– English language	2024

5. MEASURES RELATED TO THE FOREIGN TRADE REGIME

A. Measures during the accession process		
Description	Action to be taken	Timetable
Implementation of the Law on foreign trade	1. Preparation of implementing texts 2. Training of personnel and organization of services concerned 3. Implementation of the law by the relevant services 4. Notification of the law and its implementing texts to the WTO	2022-2023