

10-19/2019

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



مركز المحاضرة والندوة	
رقم المحاضرة: 4011	Dhumaina
وقت: 15:00	تاريخ: 18.8.19
نوع المحاضرة: D	
سنة المحاضرة: 2019	

Handwritten signature and date: 18/08/2019

مركز المحاضرة والندوة

مركز المحاضرة والندوة، مركز، مركز ذبير دقتر مسقط، قطر،

وتقرر سواتر بقرارة تقرر سواتر.

وقرر في هذا اليوم ان يوافق المركز (البحري) في ايامه من  
 راسبته المحاضرة "مقدمة في علم الوراثة" في ايامه "البحري" في  
 في هذا اليوم في يوم الاحد الموافق 12 من شهر رجب من سنة 1441 هـ الموافق 18 من شهر ابريل من سنة 2019 م  
 في هذا اليوم في وقت الساعة 15:00 من يوم الاحد الموافق 18 من شهر ابريل من سنة 1441 هـ الموافق 18 من شهر ابريل من سنة 2019 م  
 في هذا اليوم في وقت الساعة 15:00 من يوم الاحد الموافق 18 من شهر ابريل من سنة 1441 هـ الموافق 18 من شهر ابريل من سنة 2019 م  
 في هذا اليوم في وقت الساعة 15:00 من يوم الاحد الموافق 18 من شهر ابريل من سنة 1441 هـ الموافق 18 من شهر ابريل من سنة 2019 م  
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بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



### مركز البحوث والدراسات الفلسطينية

### دعوى منقولة

وقد عرفت ان المدعى عليه قد ثبتت عليه مسؤولية نشره في صحيفة "القدس" في 15/1/2013  
مقالة عن "القدس" في 15/1/2013

### 1- دلالة الدعوى

وقد عرفت ان المدعى عليه قد ثبتت عليه مسؤولية نشره في صحيفة "القدس" في 15/1/2013  
مقالة عن "القدس" في 15/1/2013  
وقد عرفت ان المدعى عليه قد ثبتت عليه مسؤولية نشره في صحيفة "القدس" في 15/1/2013  
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הדף המפורט ברשימה זו, יחד עם המסמכים המצויים בו, נמצאים בבעלות המעביד, והוא רשאי להעתיקם, לשכפלם, להפיצם, להעבירם או להשתמש בהם לצורכי העסק, ללא הגבלה על זמן או אופן, ובלעדי תשלום כלשהו. המעביד אינו אחראי על אבדן או נזק למסמכים אלו.

המעביד אינו נשוא אחריות כלשהי, הן כלפי המעביד והן כלפי המעביד, על אודות המסמכים המצויים בו, או על אודות המידע המצוי בהם, או על אודות המעורבות של המעביד בהם, או על אודות המעורבות של המעביד בהם, או על אודות המעורבות של המעביד בהם.

המעביד אינו נשוא אחריות כלשהי, הן כלפי המעביד והן כלפי המעביד, על אודות המסמכים המצויים בו, או על אודות המידע המצוי בהם, או על אודות המעורבות של המעביד בהם, או על אודות המעורבות של המעביד בהם, או על אודות המעורבות של המעביד בהם.

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המעביד אינו (A) "ה" (B) "ה" (C) יחד עם המסמכים המצויים בו, נמצאים בבעלות המעביד, והוא רשאי להעתיקם, לשכפלם, להפיצם, להעבירם או להשתמש בהם לצורכי העסק, ללא הגבלה על זמן או אופן, ובלעדי תשלום כלשהו. המעביד אינו אחראי על אבדן או נזק למסמכים אלו.

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### 7- بنيامين بن مينايم و בנימין זאב ב 1913

בנימין זאב בן מנהל בית הדין בבית דין תל אביב, היה ראש בית הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב.

### 8- אברהם לוי ב 1913

#### בנימין זאב ב 1913

בנימין זאב בן מנהל בית הדין בבית דין תל אביב, היה ראש בית הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב.

בנימין זאב בן מנהל בית הדין בבית דין תל אביב, היה ראש בית הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב, בן הדין בבית דין תל אביב.





כך יבוא לידי ביטוי גם יחסם המיוחד הנובע מהיותם אדם אחד ויש להם עניין משותף.

במקרה זה יש להבחין בין אדם אחד המהווה גוף אחד, לבין שני אנשים המהווים שני גופים שונים, ויש להבחין בין אדם אחד המהווה גוף אחד, לבין שני אנשים המהווים שני גופים שונים, ויש להבחין בין אדם אחד המהווה גוף אחד, לבין שני אנשים המהווים שני גופים שונים.

**ההבחנה בין אדם אחד לשני אנשים**

ההבחנה בין אדם אחד לשני אנשים נעשית באמצעות קריטריונים מסוימים, ויש להבחין בין אדם אחד המהווה גוף אחד, לבין שני אנשים המהווים שני גופים שונים.

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Ministry of Economic Development  
Male',  
Republic of Maldives

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**NOTIFICATION OF COMMITMENTS UNDER  
THE AGREEMENT ON TRADE FACILITATION**

COMMUNICATION FROM MALDIVES

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The Government of Maldives hereby makes the following notifications in accordance with Articles 15 and 16 of the Trade Facilitation Agreement (WT/L/931).

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
<b>Article 1</b>	<b>Publication and Availability of Information</b>				
Article 1.1	Publication	B	31 December 2020	December 2022	
Article 1.2	Information Available through Internet	C	31 December 2020	December 2022	<p>Assistance and financial support is required to translate all existing laws, rules and regulations, standards, guidelines, SOPs relating to trade, into English language.</p> <p>Assistance and support is required to upgrade, Ministry of Economic Development (MED) and Maldives Food and Drug Authority (MFDA) website.</p> <p>Assistance to develop capacity of MED, MFDA and officials of Ministry of Health (MoH) to manage, maintain and update website, / information portal.</p> <p>Assistance to develop Ministry of Fisheries, Marine Resources and Agriculture (MofMA) to further develop fisheries information system (FIS). And assistance to develop capacity on managing and updating fisheries information portal</p>
Article 1.3	Enquiry Points	B	31 December 2020	December 2022	<p>Assistance required to build the institutional capacity and to train staff in the area of notification and establishment of a notification mechanism.</p> <p>Assistance is also required to develop staff capacity on operating and maintaining enquiry points.</p>



Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
Article 1.4	Notification	C	31 December 2020	December 2023	Assistance and support required to train staff in the area of notification.  Assistance is needed to establish an electronic information and notification management system or such mechanism, enabling an expeditious, accurate and timely flow in notifications.
<b>Article 2 Opportunity to Comment. Information before Entry into Force and Consultations</b>					
Article 2.1	Opportunity to Comment and Information Before Entry into Force	C	31 December 2020	December 2022	Assistance and support required to train staff to build the legal competency, to develop procedures and a mechanism for public consultation on laws and regulations.
Article 2.2	Consultations	B	31 December 2020	December 2022	
<b>Article 3 Advance Rulings</b>					
		C	31 December 2020	December 2022	A draft procedure already prepared by Customs and it is expected to be implemented in 2019.  However, trainings and expertise on advance ruling and on Rules of Origin (ROO) required for Customs officials and other border related agencies.  Capacity building may be required to develop public education campaigns for stakeholder awareness and engagement.
<b>Article 4 Procedures for Appeal or Review</b>					
		A			

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
<b>Article 5</b>	<b>Other Measures to Enhance Impartiality, Non-Discrimination and Transparency</b>				
Article 5.1	Notification for Enhanced Controls or Inspections	C	31 December 2020	December 2022	Assistance and support to implement an e-notification alert system for Health Protection Agency (HPA), Maldives Food and Drug Authority (MFDA) and Ministry of Fisheries, Marine Resources and Agriculture and capacity building to facilitate notification for enhanced controls and / or inspections. Assistance to review the legal framework and procedures to analyse and enhance the legal framework and procedures.
Article 5.2	Detention	A			
Article 5.3	Test Procedures	C	31 December 2020	December 2023	Assistance and financial support is required to acquire laboratory testing kits and relevant laboratory equipment and materials. Assistance and support is required to train and build capacity of the technical staff and testing capabilities of laboratory staff. Assistance and support is required to strengthen capacity at National Health Laboratory for food and medicine testing. Assistance and support is also required to establish port facilities at central and regional level for food and medicine storage. Assistance and support is also required to develop testing parameters and accreditation.

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
<b>Article 6 Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation and Penalties</b>					
Article 6.1	General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	B	31 December 2020	December 2022	
Article 6.2	Specific Disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation	A			
Article 6.3	Penalty Disciplines	A			
<b>Article 7 Release and Clearance of Goods</b>					
Article 7.1	Pre-arrival Processing	A			
Article 7.2	Electronic Payment	C	31 December 2023	December 2023	Capacity development for the respective institutions that will be involved in the implementation of the national single window system. Assistance required to strengthen the legal framework, to enable electronic payments.
Article 7.3	Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges	B	31 December 2020	December 2022	

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
Article 7.4	Risk Management	C	31 December 2023	December 2023	<p>Technical assistance to develop a mechanism to ensure enhanced coordination and collaboration between border agencies on risk identification, and application of risk management.</p> <p>Assistance required to provide the necessary training and staff capacity development for relevant institutions on proper understanding on and application of risk management.</p> <p>Expert support required in the design, establishment and operation of a risk management system.</p> <p>Assistance and financial support to procure the relevant technologies, such as pallet scanners, container X-ray scanners, laboratory testing equipment, to implement a proper risk management system.</p>
Article 7.5	Post-clearance Audit	C	31 December 2020	December 2023	<p>Maldives Food and Drug Authority (MFDA) and Maldives Customs Services and Ministry of Fisheries, Marine Resources and Agriculture (MoFMA) requires assistance to establish a fully functional risk management system and on post clearance audit training.</p> <p>Assistance is also required to develop a mechanism to ensure enhanced coordination and collaboration between all border agencies on risk identification, and application of risk management.</p>

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
Article 7.6	Establishment and Publication of Average Release Times	C	31 December 2020	December 2022	Assistance is required on designing, planning and implementing time release studies.  Staff capacity needs to be developed and the necessary training is required for staff on improving the average time release.
Article 7.7	Trade Facilitation Measures for Authorized Operators	C	31 December 2020	December 2022	Technical assistance and support is required to introduce authorized trader / operator scheme, develop a monitoring framework through which Customs can establish and monitor operator compliance and the necessary training to Customs Officials.  Training and capacity building is also required for all other border agencies to ensure fuller compliance to this provision.
Article 7.8	Expedited Shipments	B	31 December 2020	December 2022	
Article 7.9	Perishable Goods	A			
<b>Article 8</b>	<b>Border Agency Cooperation</b>				
		C	31 December 2023	December 2023	Training is required for Business Process Analysis, data harmonization, data standardization and automation among border agencies.
<b>Article 9</b>	<b>Movement of Goods Intended for Import under Customs Control</b>				
		A			
<b>Article 10</b>	<b>Formalities connected with Importation, Exportation and Transit</b>				
Article 10.1	Formalities and Documentation Requirements	B	31 December 2020	December 2022	

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
Article 10.2	Acceptance of Copies	A			
Article 10.3	Use of International Standards	C	31 December 2020	December 2022	<p>Training and capacity development is required to support the staff of relevant institutions to comply with international standards and best practices.</p> <p>Assistance is required for testing, certification, inspection and accreditation capabilities of relevant regulatory agencies and provide assistance for upgrading the facilities in compliance with international standards.</p> <p>Assistance required to join ATA Carnet. (Note: Customs will be acceding to the RKC soon.)</p> <p>Training is required for Customs Officials to implement ATA Carnet.</p>
Article 10.4	Single Window	C	31 December 2023	December 2023	<p>Training and capacity building is required for relevant border agency staff and the business community to sensitize and train them to implement and operate in a National Single Window environment.</p> <p>Training is required, specifically focused on those officials who will be involved in the day to day operation and implementation of the National Single Window System in the country.</p> <p>Technical assistance is also required to build the institutional capacity in relevant border agencies in order to implement National Single Window.</p>

Provision	Heading/Description	Category	Indicative date for implementation (for categories B and C)	Definitive date for implementation (for categories B and C)	Assistance and Support for Capacity Building Required for Implementation (for category C)
Article 10.5	Pre-shipment Inspection	A			(Note: Financial assistance requested funding approved and Agreements to be signed with ADB in 2019, for the development of a National Single Window in Maldives. Funding for this project will be released in 2019).
Article 10.6	Use of Customs Brokers	A			
Article 10.7	Common Border Procedures and Uniform Documentation Requirements	A			
Article 10.8	Rejected Goods	A			
Article 10.9	Temporary Admission of Goods and Inward and Outward Processing	C	31 December 2020	December 2022	Technical assistance and training is required to supervise and audit inward and outward operations.
<b>Article 11</b>	<b>Freedom of Transit</b>				
		A			
<b>Article 12</b>	<b>Customs Cooperation</b>				
		B	31 December 2020	December 2022	

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**General Council**

**PROTOCOL AMENDING THE MARRAKESH AGREEMENT ESTABLISHING  
THE WORLD TRADE ORGANIZATION**

DECISION OF 27 NOVEMBER 2014

The General Council;

*Having regard* to paragraph 1 of Article X of the Marrakesh Agreement Establishing the World Trade Organization ("the WTO Agreement");

*Conducting* the functions of the Ministerial Conference in the interval between meetings pursuant to paragraph 2 of Article IV of the WTO Agreement;

*Recalling* the General Council Decision to commence negotiations on the basis of the modalities set out in Annex D to that decision, adopted on 1 August 2004, as well as the Ministerial Decision of 7 December 2013 to draw up a Protocol of Amendment to insert the Agreement on Trade Facilitation into Annex 1A of the WTO Agreement (the "Protocol");

*Recalling* paragraph 47 of the Doha Ministerial Declaration of 20 November 2001;

*Recalling* paragraphs 2 and 3 of the Doha Ministerial Declaration, Annex D of the General Council Decision of August 2004 and Article 13.2 of the Agreement on Trade Facilitation on the importance of the provision of assistance and support for capacity building to help developing and least-developed countries to implement the provisions of the Agreement on Trade Facilitation;

*Welcoming* the Director General's announcement setting up, within the existing WTO structures, a Trade Facilitation Agreement Facility to manage support that Members volunteer to provide to the WTO in furtherance of supplementary assistance to implement the provisions of the Trade Facilitation Agreement and to facilitate coherence of assistance with the Annex D plus agencies;

*Having considered* the Agreement submitted by the Preparatory Committee on Trade Facilitation (WT/L/931);

*Noting* the consensus to submit this proposed amendment to the Members for acceptance;

*Decides* as follows:

1. The Protocol amending the WTO Agreement attached to this Decision is hereby adopted and submitted to the Members for acceptance.
  2. The Protocol shall hereby be open for acceptance by Members.
  3. The Protocol shall enter into force in accordance with the provisions of paragraph 3 of Article X of the WTO Agreement.
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**PROTOCOL AMENDING THE MARRAKESH AGREEMENT ESTABLISHING  
THE WORLD TRADE ORGANIZATION**

Members of the World Trade Organization;

*Referring* to the Agreement on Trade Facilitation;

*Having regard* to the Decision of the General Council in document WT/L/940, adopted pursuant to paragraph 1 of Article X of the Marrakesh Agreement Establishing the World Trade Organization ("the WTO Agreement");

*Hereby agree* as follows:

1. Annex 1A to the WTO Agreement shall, upon entry into force of this Protocol pursuant to paragraph 4, be amended by the insertion of the Agreement on Trade Facilitation, as set out in the Annex to this Protocol, to be placed after the Agreement on Safeguards.
2. Reservations may not be entered in respect of any of the provisions of this Protocol without the consent of the other Members.
3. This Protocol is hereby open for acceptance by Members.
4. This Protocol shall enter into force in accordance with paragraph 3 of Article X of the WTO Agreement.<sup>1</sup>
5. This Protocol shall be deposited with the Director-General of the World Trade Organization who shall promptly furnish to each Member a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3.
6. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

*Done* at Geneva this twenty-seventh day of November two thousand and fourteen, in a single copy in the English, French and Spanish languages, each text being authentic.

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<sup>1</sup> For the purposes of calculation of acceptances under Article X.3 of the WTO Agreement, an instrument of acceptance by the European Union for itself and in respect of its Member States shall be counted as acceptance by a number of Members equal to the number of Member States of the European Union which are Members to the WTO.

**ANNEX TO THE PROTOCOL AMENDING THE MARRAKESH AGREEMENT  
ESTABLISHING THE WORLD TRADE ORGANIZATION**

**AGREEMENT ON TRADE FACILITATION**

**Preamble**

*Members,*

*Having regard to* the negotiations launched under the Doha Ministerial Declaration;

*Recalling and reaffirming* the mandate and principles contained in paragraph 27 of the Doha Ministerial Declaration (WT/MIN(01)/DEC/1) and in Annex D of the Decision of the Doha Work Programme adopted by the General Council on 1 August 2004 (WT/L/579), as well as in paragraph 33 of and Annex E to the Hong Kong Ministerial Declaration (WT/MIN(05)/DEC);

*Desiring to* clarify and improve relevant aspects of Articles V, VIII and X of the GATT 1994 with a view to further expediting the movement, release and clearance of goods, including goods in transit;

*Recognizing* the particular needs of developing and especially least-developed country Members and desiring to enhance assistance and support for capacity building in this area;

*Recognizing* the need for effective cooperation among Members on trade facilitation and customs compliance issues;

Hereby *agree* as follows:

**SECTION I**

**ARTICLE 1: PUBLICATION AND AVAILABILITY OF INFORMATION**

**1 Publication**

1.1 Each Member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders, and other interested parties to become acquainted with them:

- (a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;
- (b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
- (c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
- (d) rules for the classification or valuation of products for customs purposes;
- (e) laws, regulations, and administrative rulings of general application relating to rules of origin;
- (f) import, export or transit restrictions or prohibitions;
- (g) penalty provisions for breaches of import, export, or transit formalities;
- (h) procedures for appeal or review;
- (i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and

- (j) procedures relating to the administration of tariff quotas.

1.2 Nothing in these provisions shall be construed as requiring the publication or provision of information other than in the language of the Member except as stated in paragraph 2.2.

## **2 Information Available Through Internet**

2.1 Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet:

- (a) a description<sup>1</sup> of its procedures for importation, exportation, and transit, including procedures for appeal or review, that informs governments, traders, and other interested parties of the practical steps needed for importation, exportation, and transit;
- (b) the forms and documents required for importation into, exportation from, or transit through the territory of that Member;
- (c) contact information on its enquiry point(s).

2.2 Whenever practicable, the description referred to in subparagraph 2.1(a) shall also be made available in one of the official languages of the WTO.

2.3 Members are encouraged to make available further trade-related information through the internet, including relevant trade-related legislation and other items referred to in paragraph 1.1.

## **3 Enquiry Points**

3.1 Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders, and other interested parties on matters covered by paragraph 1.1 and to provide the required forms and documents referred to in subparagraph 1.1(a).

3.2 Members of a customs union or involved in regional integration may establish or maintain common enquiry points at the regional level to satisfy the requirement of paragraph 3.1 for common procedures.

3.3 Members are encouraged not to require the payment of a fee for answering enquiries and providing required forms and documents. If any, Members shall limit the amount of their fees and charges to the approximate cost of services rendered.

3.4 The enquiry points shall answer enquiries and provide the forms and documents within a reasonable time period set by each Member, which may vary depending on the nature or complexity of the request.

## **4 Notification**

Each Member shall notify the Committee on Trade Facilitation established under paragraph 1.1 of Article 23 (referred to in this Agreement as the "Committee") of:

- (a) the official place(s) where the items in subparagraphs 1.1(a) to (j) have been published;
- (b) the Uniform Resource Locators of website(s) referred to in paragraph 2.1; and
- (c) the contact information of the enquiry points referred to in paragraph 3.1.

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<sup>1</sup> Each Member has the discretion to state on its website the legal limitations of this description.

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**ARTICLE 2: OPPORTUNITY TO COMMENT, INFORMATION BEFORE ENTRY INTO FORCE,  
AND CONSULTATIONS**

**1 Opportunity to Comment and Information before Entry into Force**

1.1 Each Member shall, to the extent practicable and in a manner consistent with its domestic law and legal system, provide opportunities and an appropriate time period to traders and other interested parties to comment on the proposed introduction or amendment of laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit.

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

1.3 Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraphs 1.1 or 1.2, measures applied in urgent circumstances, or minor changes to domestic law and legal system are each excluded from paragraphs 1.1 and 1.2.

**2 Consultations**

Each Member shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.

**ARTICLE 3: ADVANCE RULINGS**

1. Each Member shall issue an advance ruling in a reasonable, time-bound manner to the applicant that has submitted a written request containing all necessary information. If a Member declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.

2. A Member may decline to issue an advance ruling to the applicant where the question raised in the application:

- (a) is already pending in the applicant's case before any governmental agency, appellate tribunal, or court; or
- (b) has already been decided by any appellate tribunal or court.

3. The advance ruling shall be valid for a reasonable period of time after its issuance unless the law, facts, or circumstances supporting that ruling have changed.

4. Where the Member revokes, modifies, or invalidates the advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. Where a Member revokes, modifies, or invalidates advance rulings with retroactive effect, it may only do so where the ruling was based on incomplete, incorrect, false, or misleading information.

5. An advance ruling issued by a Member shall be binding on that Member in respect of the applicant that sought it. The Member may provide that the advance ruling is binding on the applicant.

6. Each Member shall publish, at a minimum:

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

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

7. Each Member shall provide, upon written request of an applicant, a review of the advance ruling or the decision to revoke, modify, or invalidate the advance ruling.<sup>2</sup>

8. Each Member shall endeavour to make publicly available any information on advance rulings which it considers to be of significant interest to other interested parties, taking into account the need to protect commercially confidential information.

9. Definitions and scope:

(a) An advance ruling is a written decision provided by a Member to the applicant prior to the importation of a good covered by the application that sets forth the treatment that the Member shall provide to the good at the time of importation with regard to:

- (i) the good's tariff classification; and
- (ii) the origin of the good.<sup>3</sup>

(b) In addition to the advance rulings defined in subparagraph (a), Members are encouraged to provide advance rulings on:

- (i) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts;
- (ii) the applicability of the Member's requirements for relief or exemption from customs duties;
- (iii) the application of the Member's requirements for quotas, including tariff quotas; and
- (iv) any additional matters for which a Member considers it appropriate to issue an advance ruling.

(c) An applicant is an exporter, importer or any person with a justifiable cause or a representative thereof.

(d) A Member may require that the applicant have legal representation or registration in its territory. To the extent possible, such requirements shall not restrict the categories of persons eligible to apply for advance rulings, with particular consideration for the specific needs of small and medium-sized enterprises. These requirements shall be clear and transparent and not constitute a means of arbitrary or unjustifiable discrimination.

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<sup>2</sup> Under this paragraph: (a) a review may, either before or after the ruling has been acted upon, be provided by the official, office, or authority that issued the ruling, a higher or independent administrative authority, or a judicial authority; and (b) a Member is not required to provide the applicant with recourse to paragraph 1 of Article 4.

<sup>3</sup> It is understood that an advance ruling on the origin of a good may be an assessment of origin for the purposes of the Agreement on Rules of Origin where the ruling meets the requirements of this Agreement and the Agreement on Rules of Origin. Likewise, an assessment of origin under the Agreement on Rules of Origin may be an advance ruling on the origin of a good for the purposes of this Agreement where the ruling meets the requirements of both agreements. Members are not required to establish separate arrangements under this provision in addition to those established pursuant to the Agreement on Rules of Origin in relation to the assessment of origin provided that the requirements of this Article are fulfilled.

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**ARTICLE 4: PROCEDURES FOR APPEAL OR REVIEW**

1. Each Member shall provide that any person to whom customs issues an administrative decision<sup>4</sup> has the right, within its territory, to:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision;

and/or

(b) a judicial appeal or review of the decision.

2. The legislation of a Member may require that an administrative appeal or review be initiated prior to a judicial appeal or review.

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

4. Each Member shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given either:

(a) within set periods as specified in its laws or regulations; or

(b) without undue delay

the petitioner has the right to either further appeal to or further review by the administrative authority or the judicial authority or any other recourse to the judicial authority.<sup>5</sup>

5. Each Member shall ensure that the person referred to in paragraph 1 is provided with the reasons for the administrative decision so as to enable such a person to have recourse to procedures for appeal or review where necessary.

6. Each Member is encouraged to make the provisions of this Article applicable to an administrative decision issued by a relevant border agency other than customs.

**ARTICLE 5: OTHER MEASURES TO ENHANCE IMPARTIALITY, NON-DISCRIMINATION AND TRANSPARENCY**

**1 Notifications for enhanced controls or inspections**

Where a Member adopts or maintains a system of issuing notifications or guidance to its concerned authorities for enhancing the level of controls or inspections at the border in respect of foods, beverages, or feedstuffs covered under the notification or guidance for protecting human, animal, or plant life or health within its territory, the following disciplines shall apply to the manner of their issuance, termination, or suspension:

(a) the Member may, as appropriate, issue the notification or guidance based on risk;

(b) the Member may issue the notification or guidance so that it applies uniformly only to those points of entry where the sanitary and phytosanitary conditions on which the notification or guidance are based apply;

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<sup>4</sup> An administrative decision in this Article means a decision with a legal effect that affects the rights and obligations of a specific person in an individual case. It shall be understood that an administrative decision in this Article covers an administrative action within the meaning of Article X of the GATT 1994 or failure to take an administrative action or decision as provided for in a Member's domestic law and legal system. For addressing such failure, Members may maintain an alternative administrative mechanism or judicial recourse to direct the customs authority to promptly issue an administrative decision in place of the right to appeal or review under subparagraph 1(a).

<sup>5</sup> Nothing in this paragraph shall prevent a Member from recognizing administrative silence on appeal or review as a decision in favor of the petitioner in accordance with its laws and regulations.

- (c) the Member shall promptly terminate or suspend the notification or guidance when circumstances giving rise to it no longer exist, or if changed circumstances can be addressed in a less trade-restrictive manner; and
- (d) when the Member decides to terminate or suspend the notification or guidance, it shall, as appropriate, promptly publish the announcement of its termination or suspension in a non-discriminatory and easily accessible manner, or inform the exporting Member or the importer.

## **2 Detention**

A Member shall promptly inform the carrier or importer in case of detention of goods declared for importation, for inspection by customs or any other competent authority.

## **3 Test Procedures**

3.1 A Member may, upon request, grant an opportunity for a second test in case the first test result of a sample taken upon arrival of goods declared for importation shows an adverse finding.

3.2 A Member shall either publish, in a non-discriminatory and easily accessible manner, the name and address of any laboratory where the test can be carried out or provide this information to the importer when it is granted the opportunity provided under paragraph 3.1.

3.3 A Member shall consider the result of the second test, if any, conducted under paragraph 3.1, for the release and clearance of goods and, if appropriate, may accept the results of such test.

## **ARTICLE 6: DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION AND PENALTIES**

### **1 General Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation**

1.1 The provisions of paragraph 1 shall apply to all fees and charges other than import and export duties and other than taxes within the purview of Article III of GATT 1994 imposed by Members on or in connection with the importation or exportation of goods.

1.2 Information on fees and charges shall be published in accordance with Article 1. This information shall include the fees and charges that will be applied, the reason for such fees and charges, the responsible authority and when and how payment is to be made.

1.3 An adequate time period shall be accorded between the publication of new or amended fees and charges and their entry into force, except in urgent circumstances. Such fees and charges shall not be applied until information on them has been published.

1.4 Each Member shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.

### **2 Specific disciplines on Fees and Charges for Customs Processing Imposed on or in Connection with Importation and Exportation**

Fees and charges for customs processing:

- (i) shall be limited in amount to the approximate cost of the services rendered on or in connection with the specific import or export operation in question; and
- (ii) are not required to be linked to a specific import or export operation provided they are levied for services that are closely connected to the customs processing of goods.

### **3 Penalty Disciplines**

3.1 For the purpose of paragraph 3, the term "penalties" shall mean those imposed by a Member's customs administration for a breach of the Member's customs laws, regulations, or procedural requirements.

3.2 Each Member shall ensure that penalties for a breach of a customs law, regulation, or procedural requirement are imposed only on the person(s) responsible for the breach under its laws.

3.3 The penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.

3.4 Each Member shall ensure that it maintains measures to avoid:

- (a) conflicts of interest in the assessment and collection of penalties and duties; and
- (b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3.3.

3.5 Each Member shall ensure that when a penalty is imposed for a breach of customs laws, regulations, or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.

3.6 When a person voluntarily discloses to a Member's customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Member is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.

3.7 The provisions of this paragraph shall apply to the penalties on traffic in transit referred to in paragraph 3.1.

## **ARTICLE 7: RELEASE AND CLEARANCE OF GOODS**

### **1 Pre-arrival Processing**

1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.

1.2 Each Member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

### **2 Electronic Payment**

Each Member shall, to the extent practicable, adopt or maintain procedures allowing the option of electronic payment for duties, taxes, fees, and charges collected by customs incurred upon importation and exportation.

### **3 Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges**

3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.

3.2 As a condition for such release, a Member may require:



- (a) payment of customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or
- (b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.

3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.

3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed.

3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required.

3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize or confiscate or deal with the goods in any manner not otherwise inconsistent with the Member's WTO rights and obligations.

#### **4 Risk Management**

4.1 Each Member shall, to the extent possible, adopt or maintain a risk management system for customs control.

4.2 Each Member shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.

4.3 Each Member shall concentrate customs control and, to the extent possible other relevant border controls, on high-risk consignments and expedite the release of low-risk consignments. A Member also may select, on a random basis, consignments for such controls as part of its risk management.

4.4 Each Member shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders, and type of means of transport.

#### **5 Post-clearance Audit**

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

5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.

5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.

5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.

## **6 Establishment and Publication of Average Release Times**

6.1 Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, *inter alia*, the Time Release Study of the World Customs Organization (referred to in this Agreement as the "WCO").<sup>6</sup>

6.2 Members are encouraged to share with the Committee their experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency.

## **7 Trade Facilitation Measures for Authorized Operators**

7.1 Each Member shall provide additional trade facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 7.3, to operators who meet specified criteria, hereinafter called authorized operators. Alternatively, a Member may offer such trade facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.

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

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

7.3 The trade facilitation measures provided pursuant to paragraph 7.1 shall include at least three of the following measures:<sup>7</sup>

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

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<sup>6</sup> Each Member may determine the scope and methodology of such average release time measurement in accordance with its needs and capacity.

<sup>7</sup> A measure listed in subparagraphs 7.3 (a) to (g) will be deemed to be provided to authorized operators if it is generally available to all operators.

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

7.4 Members are encouraged to develop authorized operator schemes on the basis of international standards, where such standards exist, except when such standards would be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.

7.5 In order to enhance the trade facilitation measures provided to operators, Members shall afford to other Members the possibility of negotiating mutual recognition of authorized operator schemes.

7.6 Members shall exchange relevant information within the Committee about authorized operator schemes in force.

## **8 Expedited Shipments**

8.1 Each Member shall adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining customs control.<sup>8</sup> If a Member employs criteria<sup>9</sup> limiting who may apply, the Member may, in published criteria, require that the applicant shall, as conditions for qualifying for the application of the treatment described in paragraph 8.2 to its expedited shipments:

- (a) provide adequate infrastructure and payment of customs expenses related to processing of expedited shipments in cases where the applicant fulfils the Member's requirements for such processing to be performed at a dedicated facility;
- (b) submit in advance of the arrival of an expedited shipment the information necessary for the release;
- (c) be assessed fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 8.2;
- (d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery;
- (e) provide expedited shipment from pick-up to delivery;
- (f) assume liability for payment of all customs duties, taxes, fees, and charges to the customs authority for the goods;
- (g) have a good record of compliance with customs and other related laws and regulations;
- (h) comply with other conditions directly related to the effective enforcement of the Member's laws, regulations, and procedural requirements, that specifically relate to providing the treatment described in paragraph 8.2.

8.2 Subject to paragraphs 8.1 and 8.3, Members shall:

- (a) minimize the documentation required for the release of expedited shipments in accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments;

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<sup>8</sup> In cases where a Member has an existing procedure that provides the treatment in paragraph 8.2, this provision does not require that Member to introduce separate expedited release procedures.

<sup>9</sup> Such application criteria, if any, shall be in addition to the Member's requirements for operating with respect to all goods or shipments entered through air cargo facilities.

- (b) provide for expedited shipments to be released under normal circumstances as rapidly as possible after arrival, provided the information required for release has been submitted;
- (c) endeavour to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognizing that a Member is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided the treatment is not limited to low value goods such as documents; and
- (d) provide, to the extent possible, for a *de minimis* shipment value or dutiable amount for which customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.

8.3 Nothing in paragraphs 8.1 and 8.2 shall affect the right of a Member to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraphs 8.1 and 8.2 shall prevent a Member from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

## **9 Perishable Goods<sup>10</sup>**

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

- (a) under normal circumstances within the shortest possible time; and
- (b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of customs and other relevant authorities.

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

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

9.4 In cases of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the reasons for the delay.

## **ARTICLE 8: BORDER AGENCY COOPERATION**

1. Each Member shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade.

2. Each Member shall, to the extent possible and practicable, cooperate on mutually agreed terms with other Members with whom it shares a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include:

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<sup>10</sup> For the purposes of this provision, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

- (a) alignment of working days and hours;
- (b) alignment of procedures and formalities;
- (c) development and sharing of common facilities;
- (d) joint controls;
- (e) establishment of one stop border post control.

#### **ARTICLE 9: MOVEMENT OF GOODS INTENDED FOR IMPORT UNDER CUSTOMS CONTROL**

Each Member shall, to the extent practicable, and provided all regulatory requirements are met, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

#### **ARTICLE 10: FORMALITIES CONNECTED WITH IMPORTATION, EXPORTATION AND TRANSIT**

##### **1 Formalities and Documentation Requirements**

1.1 With a view to minimizing the incidence and complexity of import, export, and transit formalities and to decreasing and simplifying import, export, and transit documentation requirements and taking into account the legitimate policy objectives and other factors such as changed circumstances, relevant new information, business practices, availability of techniques and technology, international best practices, and inputs from interested parties, each Member shall review such formalities and documentation requirements and, based on the results of the review, ensure, as appropriate, that such formalities and documentation requirements are:

- (a) adopted and/or applied with a view to a rapid release and clearance of goods, particularly perishable goods;
- (b) adopted and/or applied in a manner that aims at reducing the time and cost of compliance for traders and operators;
- (c) the least trade restrictive measure chosen where two or more alternative measures are reasonably available for fulfilling the policy objective or objectives in question; and
- (d) not maintained, including parts thereof, if no longer required.

1.2 The Committee shall develop procedures for the sharing by Members of relevant information and best practices, as appropriate.

##### **2 Acceptance of Copies**

2.1 Each Member shall, where appropriate, endeavour to accept paper or electronic copies of supporting documents required for import, export, or transit formalities.

2.2 Where a government agency of a Member already holds the original of such a document, any other agency of that Member shall accept a paper or electronic copy, where applicable, from the agency holding the original in lieu of the original document.

2.3 A Member shall not require an original or copy of export declarations submitted to the customs authorities of the exporting Member as a requirement for importation.<sup>11</sup>

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<sup>11</sup> Nothing in this paragraph precludes a Member from requiring documents such as certificates, permits or licenses as a requirement for the importation of controlled or regulated goods.

### **3 Use of International Standards**

3.1 Members are encouraged to use relevant international standards or parts thereof as a basis for their import, export, or transit formalities and procedures, except as otherwise provided for in this Agreement.

3.2 Members are encouraged to take part, within the limits of their resources, in the preparation and periodic review of relevant international standards by appropriate international organizations.

3.3 The Committee shall develop procedures for the sharing by Members of relevant information, and best practices, on the implementation of international standards, as appropriate.

The Committee may also invite relevant international organizations to discuss their work on international standards. As appropriate, the Committee may identify specific standards that are of particular value to Members.

### **4 Single Window**

4.1 Members shall endeavour to establish or maintain a single window, enabling traders to submit documentation and/or data requirements for importation, exportation, or transit of goods through a single entry point to the participating authorities or agencies. After the examination by the participating authorities or agencies of the documentation and/or data, the results shall be notified to the applicants through the single window in a timely manner.

4.2 In cases where documentation and/or data requirements have already been received through the single window, the same documentation and/or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions which are made public.

4.3 Members shall notify the Committee of the details of operation of the single window.

4.4 Members shall, to the extent possible and practicable, use information technology to support the single window.

### **5 Preshipment Inspection**

5.1 Members shall not require the use of preshipment inspections in relation to tariff classification and customs valuation.

5.2 Without prejudice to the rights of Members to use other types of preshipment inspection not covered by paragraph 5.1, Members are encouraged not to introduce or apply new requirements regarding their use.<sup>12</sup>

### **6 Use of Customs Brokers**

6.1 Without prejudice to the important policy concerns of some Members that currently maintain a special role for customs brokers, from the entry into force of this Agreement Members shall not introduce the mandatory use of customs brokers.

6.2 Each Member shall notify the Committee and publish its measures on the use of customs brokers. Any subsequent modifications thereof shall be notified and published promptly.

6.3 With regard to the licensing of customs brokers, Members shall apply rules that are transparent and objective.

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<sup>12</sup> This paragraph refers to preshipment inspections covered by the Agreement on Preshipment Inspection, and does not preclude preshipment inspections for sanitary and phytosanitary purposes.

## **7 Common Border Procedures and Uniform Documentation Requirements**

7.1 Each Member shall, subject to paragraph 7.2, apply common customs procedures and uniform documentation requirements for release and clearance of goods throughout its territory.

7.2 Nothing in this Article shall prevent a Member from:

- (a) differentiating its procedures and documentation requirements based on the nature and type of goods, or their means of transport;
- (b) differentiating its procedures and documentation requirements for goods based on risk management;
- (c) differentiating its procedures and documentation requirements to provide total or partial exemption from import duties or taxes;
- (d) applying electronic filing or processing; or
- (e) differentiating its procedures and documentation requirements in a manner consistent with the Agreement on the Application of Sanitary and Phytosanitary Measures.

## **8 Rejected Goods**

8.1 Where goods presented for import are rejected by the competent authority of a Member on account of their failure to meet prescribed sanitary or phytosanitary regulations or technical regulations, the Member shall, subject to and consistent with its laws and regulations, allow the importer to re-consign or to return the rejected goods to the exporter or another person designated by the exporter.

8.2 When such an option under paragraph 8.1 is given and the importer fails to exercise it within a reasonable period of time, the competent authority may take a different course of action to deal with such non-compliant goods.

## **9 Temporary Admission of Goods and Inward and Outward Processing**

9.1 Temporary Admission of Goods

Each Member shall allow, as provided for in its laws and regulations, goods to be brought into its customs territory conditionally relieved, totally or partially, from payment of import duties and taxes if such goods are brought into its customs territory for a specific purpose, are intended for re-exportation within a specific period, and have not undergone any change except normal depreciation and wastage due to the use made of them.

9.2 Inward and Outward Processing

- (a) Each Member shall allow, as provided for in its laws and regulations, inward and outward processing of goods. Goods allowed for outward processing may be re-imported with total or partial exemption from import duties and taxes in accordance with the Member's laws and regulations.
- (b) For the purposes of this Article, the term "inward processing" means the customs procedure under which certain goods can be brought into a Member's customs territory conditionally relieved, totally or partially, from payment of import duties and taxes, or eligible for duty drawback, on the basis that such goods are intended for manufacturing, processing, or repair and subsequent exportation.
- (c) For the purposes of this Article, the term "outward processing" means the customs procedure under which goods which are in free circulation in a Member's customs territory may be temporarily exported for manufacturing, processing, or repair abroad and then re-imported.

**ARTICLE 11: FREEDOM OF TRANSIT**

1. Any regulations or formalities in connection with traffic in transit imposed by a Member shall not be:
  - (a) maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a reasonably available less trade-restrictive manner;
  - (b) applied in a manner that would constitute a disguised restriction on traffic in transit.
2. Traffic in transit shall not be conditioned upon collection of any fees or charges imposed in respect of transit, except the charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.
3. Members shall not seek, take, or maintain any voluntary restraints or any other similar measures on traffic in transit. This is without prejudice to existing and future national regulations, bilateral or multilateral arrangements related to regulating transport, consistent with WTO rules.
4. Each Member shall accord to products which will be in transit through the territory of any other Member treatment no less favourable than that which would be accorded to such products if they were being transported from their place of origin to their destination without going through the territory of such other Member.
5. Members are encouraged to make available, where practicable, physically separate infrastructure (such as lanes, berths and similar) for traffic in transit.
6. Formalities, documentation requirements, and customs controls in connection with traffic in transit shall not be more burdensome than necessary to:
  - (a) identify the goods; and
  - (b) ensure fulfilment of transit requirements.
7. Once goods have been put under a transit procedure and have been authorized to proceed from the point of origination in a Member's territory, they will not be subject to any customs charges nor unnecessary delays or restrictions until they conclude their transit at the point of destination within the Member's territory.
8. Members shall not apply technical regulations and conformity assessment procedures within the meaning of the Agreement on Technical Barriers to Trade to goods in transit.
9. Members shall allow and provide for advance filing and processing of transit documentation and data prior to the arrival of goods.
10. Once traffic in transit has reached the customs office where it exits the territory of a Member, that office shall promptly terminate the transit operation if transit requirements have been met.
11. Where a Member requires a guarantee in the form of a surety, deposit or other appropriate monetary or non-monetary<sup>13</sup> instrument for traffic in transit, such guarantee shall be limited to ensuring that requirements arising from such traffic in transit are fulfilled.

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<sup>13</sup> Nothing in this provision shall preclude a Member from maintaining existing procedures whereby the means of transport can be used as a guarantee for traffic in transit.



12. Once the Member has determined that its transit requirements have been satisfied, the guarantee shall be discharged without delay.
13. Each Member shall, in a manner consistent with its laws and regulations, allow comprehensive guarantees which include multiple transactions for same operators or renewal of guarantees without discharge for subsequent consignments.
14. Each Member shall make publicly available the relevant information it uses to set the guarantee, including single transaction and, where applicable, multiple transaction guarantee.
15. Each Member may require the use of customs convoys or customs escorts for traffic in transit only in circumstances presenting high risks or when compliance with customs laws and regulations cannot be ensured through the use of guarantees. General rules applicable to customs convoys or customs escorts shall be published in accordance with Article 1.
16. Members shall endeavour to cooperate and coordinate with one another with a view to enhancing freedom of transit. Such cooperation and coordination may include, but is not limited to, an understanding on:
- (a) charges;
  - (b) formalities and legal requirements; and
  - (c) the practical operation of transit regimes.
17. Each Member shall endeavour to appoint a national transit coordinator to which all enquiries and proposals by other Members relating to the good functioning of transit operations can be addressed.

## **ARTICLE 12: CUSTOMS COOPERATION**

### **1 Measures Promoting Compliance and Cooperation**

1.1 Members agree on the importance of ensuring that traders are aware of their compliance obligations, encouraging voluntary compliance to allow importers to self-correct without penalty in appropriate circumstances, and applying compliance measures to initiate stronger measures for non-compliant traders.<sup>14</sup>

1.2 Members are encouraged to share information on best practices in managing customs compliance, including through the Committee. Members are encouraged to cooperate in technical guidance or assistance and support for capacity building for the purposes of administering compliance measures and enhancing their effectiveness.

### **2 Exchange of Information**

2.1 Upon request and subject to the provisions of this Article, Members shall exchange the information set out in subparagraphs 6.1(b) and/or (c) for the purpose of verifying an import or export declaration in identified cases where there are reasonable grounds to doubt the truth or accuracy of the declaration.

2.2 Each Member shall notify the Committee of the details of its contact point for the exchange of this information.

### **3 Verification**

A Member shall make a request for information only after it has conducted appropriate verification procedures of an import or export declaration and after it has inspected the available relevant documentation.

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<sup>14</sup> Such activity has the overall objective of lowering the frequency of non-compliance, and consequently reducing the need for exchange of information in pursuit of enforcement.

#### **4 Request**

4.1 The requesting Member shall provide the requested Member with a written request, through paper or electronic means in a mutually agreed official language of the WTO or other mutually agreed language, including:

- (a) the matter at issue including, where appropriate and available, the number identifying the export declaration corresponding to the import declaration in question;
- (b) the purpose for which the requesting Member is seeking the information or documents, along with the names and contact details of the persons to whom the request relates, if known;
- (c) where required by the requested Member, confirmation<sup>15</sup> of the verification where appropriate;
- (d) the specific information or documents requested;
- (e) the identity of the originating office making the request;
- (f) reference to provisions of the requesting Member's domestic law and legal system that govern the collection, protection, use, disclosure, retention, and disposal of confidential information and personal data.

4.2 If the requesting Member is not in a position to comply with any of the subparagraphs of paragraph 4.1, it shall specify this in the request.

#### **5 Protection and Confidentiality**

5.1 The requesting Member shall, subject to paragraph 5.2:

- (a) hold all information or documents provided by the requested Member strictly in confidence and grant at least the same level of such protection and confidentiality as that provided under the domestic law and legal system of the requested Member as described by it under subparagraphs 6.1(b) or (c);
- (b) provide information or documents only to the customs authorities dealing with the matter at issue and use the information or documents solely for the purpose stated in the request unless the requested Member agrees otherwise in writing;
- (c) not disclose the information or documents without the specific written permission of the requested Member;
- (d) not use any unverified information or documents from the requested Member as the deciding factor towards alleviating the doubt in any given circumstance;
- (e) respect any case-specific conditions set out by the requested Member regarding retention and disposal of confidential information or documents and personal data; and
- (f) upon request, inform the requested Member of any decisions and actions taken on the matter as a result of the information or documents provided.

5.2 A requesting Member may be unable under its domestic law and legal system to comply with any of the subparagraphs of paragraph 5.1. If so, the requesting Member shall specify this in the request.

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<sup>15</sup> This may include pertinent information on the verification conducted under paragraph 3. Such information shall be subject to the level of protection and confidentiality specified by the Member conducting the verification.

5.3 The requested Member shall treat any request and verification information received under paragraph 4 with at least the same level of protection and confidentiality accorded by the requested Member to its own similar information.

## **6 Provision of Information**

6.1 Subject to the provisions of this Article, the requested Member shall promptly:

- (a) respond in writing, through paper or electronic means;
- (b) provide the specific information as set out in the import or export declaration, or the declaration, to the extent it is available, along with a description of the level of protection and confidentiality required of the requesting Member;
- (c) if requested, provide the specific information as set out in the following documents, or the documents, submitted in support of the import or export declaration, to the extent it is available: commercial invoice, packing list, certificate of origin and bill of lading, in the form in which these were filed, whether paper or electronic, along with a description of the level of protection and confidentiality required of the requesting Member;
- (d) confirm that the documents provided are true copies;
- (e) provide the information or otherwise respond to the request, to the extent possible, within 90 days from the date of the request.

6.2 The requested Member may require, under its domestic law and legal system, an assurance prior to the provision of information that the specific information will not be used as evidence in criminal investigations, judicial proceedings, or in non-customs proceedings without the specific written permission of the requested Member. If the requesting Member is not in a position to comply with this requirement, it should specify this to the requested Member.

## **7 Postponement or Refusal of a Request**

7.1 A requested Member may postpone or refuse part or all of a request to provide information, and shall inform the requesting Member of the reasons for doing so, where:

- (a) it would be contrary to the public interest as reflected in the domestic law and legal system of the requested Member;
- (b) its domestic law and legal system prevents the release of the information. In such a case it shall provide the requesting Member with a copy of the relevant, specific reference;
- (c) the provision of the information would impede law enforcement or otherwise interfere with an on-going administrative or judicial investigation, prosecution or proceeding;
- (d) the consent of the importer or exporter is required by its domestic law and legal system that govern the collection, protection, use, disclosure, retention, and disposal of confidential information or personal data and that consent is not given; or
- (e) the request for information is received after the expiration of the legal requirement of the requested Member for the retention of documents.

7.2 In the circumstances of paragraphs 4.2, 5.2, or 6.2, execution of such a request shall be at the discretion of the requested Member.

## **8 Reciprocity**

If the requesting Member is of the opinion that it would be unable to comply with a similar request if it was made by the requested Member, or if it has not yet implemented this Article, it shall state that fact in its request. Execution of such a request shall be at the discretion of the requested Member.

## **9 Administrative Burden**

9.1 The requesting Member shall take into account the associated resource and cost implications for the requested Member in responding to requests for information. The requesting Member shall consider the proportionality between its fiscal interest in pursuing its request and the efforts to be made by the requested Member in providing the information.

9.2 If a requested Member receives an unmanageable number of requests for information or a request for information of unmanageable scope from one or more requesting Member(s) and is unable to meet such requests within a reasonable time, it may request one or more of the requesting Member(s) to prioritize with a view to agreeing on a practical limit within its resource constraints. In the absence of a mutually-agreed approach, the execution of such requests shall be at the discretion of the requested Member based on the results of its own prioritization.

## **10 Limitations**

A requested Member shall not be required to:

- (a) modify the format of its import or export declarations or procedures;
- (b) call for documents other than those submitted with the import or export declaration as specified in subparagraph 6.1(c);
- (c) initiate enquiries to obtain the information;
- (d) modify the period of retention of such information;
- (e) introduce paper documentation where electronic format has already been introduced;
- (f) translate the information;
- (g) verify the accuracy of the information; or
- (h) provide information that would prejudice the legitimate commercial interests of particular enterprises, public or private.

## **11 Unauthorized Use or Disclosure**

11.1 In the event of any breach of the conditions of use or disclosure of information exchanged under this Article, the requesting Member that received the information shall promptly communicate the details of such unauthorized use or disclosure to the requested Member that provided the information and:

- (a) take necessary measures to remedy the breach;
- (b) take necessary measures to prevent any future breach; and
- (c) notify the requested Member of the measures taken under subparagraphs (a) and (b).

11.2 The requested Member may suspend its obligations to the requesting Member under this Article until the measures set out in paragraph 11.1 have been taken.

## **12 Bilateral and Regional Agreements**

12.1 Nothing in this Article shall prevent a Member from entering into or maintaining a bilateral, plurilateral, or regional agreement for sharing or exchange of customs information and data, including on a secure and rapid basis such as on an automatic basis or in advance of the arrival of the consignment.

12.2 Nothing in this Article shall be construed as altering or affecting a Member's rights or obligations under such bilateral, plurilateral, or regional agreements, or as governing the exchange of customs information and data under such other agreements.

## **SECTION II**

### **SPECIAL AND DIFFERENTIAL TREATMENT PROVISIONS FOR DEVELOPING COUNTRY MEMBERS AND LEAST-DEVELOPED COUNTRY MEMBERS**

#### **ARTICLE 13: GENERAL PRINCIPLES**

1. The provisions contained in Articles 1 to 12 of this Agreement shall be implemented by developing and least-developed country Members in accordance with this Section, which is based on the modalities agreed in Annex D of the July 2004 Framework Agreement (WT/L/579) and in paragraph 33 of and Annex E to the Hong Kong Ministerial Declaration (WT/MIN(05)/DEC).
2. Assistance and support for capacity building<sup>16</sup> should be provided to help developing and least-developed country Members implement the provisions of this Agreement, in accordance with their nature and scope. The extent and the timing of implementation of the provisions of this Agreement shall be related to the implementation capacities of developing and least-developed country Members. Where a developing or least-developed country Member continues to lack the necessary capacity, implementation of the provision(s) concerned will not be required until implementation capacity has been acquired.
3. Least-developed country Members will only be required to undertake commitments to the extent consistent with their individual development, financial and trade needs or their administrative and institutional capabilities.
4. These principles shall be applied through the provisions set out in Section II.

#### **ARTICLE 14: CATEGORIES OF PROVISIONS**

1. There are three categories of provisions:
  - (a) Category A contains provisions that a developing country Member or a least-developed country Member designates for implementation upon entry into force of this Agreement, or in the case of a least-developed country Member within one year after entry into force, as provided in Article 15.
  - (b) Category B contains provisions that a developing country Member or a least-developed country Member designates for implementation on a date after a transitional period of time following the entry into force of this Agreement, as provided in Article 16.
  - (c) Category C contains provisions that a developing country Member or a least-developed country Member designates for implementation on a date after a transitional period of time following the entry into force of this Agreement and requiring the acquisition of implementation capacity through the provision of assistance and support for capacity building, as provided for in Article 16.

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<sup>16</sup> For the purposes of this Agreement, "assistance and support for capacity building" may take the form of technical, financial, or any other mutually agreed form of assistance provided.

2. Each developing country and least-developed country Member shall self-designate, on an individual basis, the provisions it is including under each of the Categories A, B and C.

**ARTICLE 15: NOTIFICATION AND IMPLEMENTATION OF CATEGORY A**

1. Upon entry into force of this Agreement, each developing country Member shall implement its Category A commitments. Those commitments designated under Category A will thereby be made an integral part of this Agreement.

2. A least-developed country Member may notify the Committee of the provisions it has designated in Category A for up to one year after entry into force of this Agreement. Each least-developed country Member's commitments designated under Category A will thereby be made an integral part of this Agreement.

**ARTICLE 16: NOTIFICATION OF DEFINITIVE DATES FOR IMPLEMENTATION OF CATEGORY B AND CATEGORY C**

1. With respect to the provisions that a developing country Member has not designated in Category A, the Member may delay implementation in accordance with the process set out in this Article.

Developing Country Member Category B

- (a) Upon entry into force of this Agreement, each developing country Member shall notify the Committee of the provisions that it has designated in Category B and their corresponding indicative dates for implementation.<sup>17</sup>
- (b) No later than one year after entry into force of this Agreement, each developing country Member shall notify the Committee of its definitive dates for implementation of the provisions it has designated in Category B. If a developing country Member, before this deadline, believes it requires additional time to notify its definitive dates, the Member may request that the Committee extend the period sufficient to notify its dates.

Developing Country Member Category C

- (c) Upon entry into force of this Agreement, each developing country Member shall notify the Committee of the provisions that it has designated in Category C and their corresponding indicative dates for implementation. For transparency purposes, notifications submitted shall include information on the assistance and support for capacity building that the Member requires in order to implement.<sup>18</sup>
- (d) Within one year after entry into force of this Agreement, developing country Members and relevant donor Members, taking into account any existing arrangements already in place, notifications pursuant to paragraph 1 of Article 22 and information submitted pursuant to subparagraph (c) above, shall provide information to the Committee on the arrangements maintained or entered into that are necessary to provide assistance and support for capacity building to enable implementation of Category C.<sup>19</sup> The participating developing country Member shall promptly inform the Committee of such arrangements. The Committee shall also invite non-Member donors to provide information on existing or concluded arrangements.

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<sup>17</sup> Notifications submitted may also include such further information as the notifying Member deems appropriate. Members are encouraged to provide information on the domestic agency or entity responsible for implementation.

<sup>18</sup> Members may also include information on national trade facilitation implementation plans or projects, the domestic agency or entity responsible for implementation, and the donors with which the Member may have an arrangement in place to provide assistance.

<sup>19</sup> Such arrangements will be on mutually agreed terms, either bilaterally or through appropriate international organizations, consistent with paragraph 3 of Article 21.

- (e) Within 18 months from the date of the provision of the information stipulated in subparagraph (d), donor Members and respective developing country Members shall inform the Committee of the progress in the provision of assistance and support for capacity building. Each developing country Member shall, at the same time, notify its list of definitive dates for implementation.

2. With respect to those provisions that a least-developed country Member has not designated under Category A, least-developed country Members may delay implementation in accordance with the process set forth in this Article.

Least-Developed Country Member Category B

- (a) No later than one year after entry into force of this Agreement, a least-developed country Member shall notify the Committee of its Category B provisions and may notify their corresponding indicative dates for implementation of these provisions, taking into account maximum flexibilities for least-developed country Members.
- (b) No later than two years after the notification date stipulated under subparagraph (a) above, each least-developed country Member shall notify the Committee to confirm designations of provisions and notify its dates for implementation. If a least-developed country Member, before this deadline, believes it requires additional time to notify its definitive dates, the Member may request that the Committee extend the period sufficiently to notify its dates.

Least-Developed Country Member Category C

- (c) For transparency purposes and to facilitate arrangements with donors, one year after entry into force of this Agreement, each least-developed country Member shall notify the Committee of the provisions it has designated in Category C, taking into account maximum flexibilities for least-developed country Members.
- (d) One year after the date stipulated in subparagraph (c) above, least-developed country Members shall notify information on assistance and support for capacity building that the Member requires in order to implement.<sup>20</sup>
- (e) No later than two years after the notification under subparagraph (d) above, least-developed country Members and relevant donor Members, taking into account information submitted pursuant to subparagraph (d) above, shall provide information to the Committee on the arrangements maintained or entered into that are necessary to provide assistance and support for capacity building to enable implementation of Category C.<sup>21</sup> The participating least-developed country Member shall promptly inform the Committee of such arrangements. The least-developed country Member shall, at the same time, notify indicative dates for implementation of corresponding Category C commitments covered by the assistance and support arrangements. The Committee shall also invite non-Member donors to provide information on existing and concluded arrangements.
- (f) No later than 18 months from the date of the provision of the information stipulated in subparagraph (e), relevant donor Members and respective least-developed country Members shall inform the Committee of the progress in the provision of assistance and support for capacity building. Each least-developed country Member shall, at the same time, notify the Committee of its list of definitive dates for implementation.

3. Developing country Members and least-developed country Members experiencing difficulties in submitting definitive dates for implementation within the deadlines set out in paragraphs 1 and 2 because of the lack of donor support or lack of progress in the provision of assistance and

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<sup>20</sup> Members may also include information on national trade facilitation implementation plans or projects, the domestic agency or entity responsible for implementation, and the donors with which the Member may have an arrangement in place to provide assistance.

<sup>21</sup> Such arrangements will be on mutually agreed terms, either bilaterally or through appropriate international organizations, consistent with paragraph 3 of Article 21.

support for capacity building should notify the Committee as early as possible prior to the expiration of those deadlines. Members agree to cooperate to assist in addressing such difficulties, taking into account the particular circumstances and special problems facing the Member concerned. The Committee shall, as appropriate, take action to address the difficulties including, where necessary, by extending the deadlines for the Member concerned to notify its definitive dates.

4. Three months before the deadline stipulated in subparagraphs 1(b) or (e), or in the case of a least-developed country Member, subparagraphs 2(b) or (f), the Secretariat shall remind a Member if that Member has not notified a definitive date for implementation of provisions that it has designated in Category B or C. If the Member does not invoke paragraph 3, or in the case of a developing country Member subparagraph 1(b), or in the case of a least-developed country Member subparagraph 2(b), to extend the deadline and still does not notify a definitive date for implementation, the Member shall implement the provisions within one year after the deadline stipulated in subparagraphs 1(b) or (e), or in the case of a least-developed country Member, subparagraphs 2(b) or (f), or extended by paragraph 3.

5. No later than 60 days after the dates for notification of definitive dates for implementation of Category B and Category C provisions in accordance with paragraphs 1, 2, or 3, the Committee shall take note of the annexes containing each Member's definitive dates for implementation of Category B and Category C provisions, including any dates set under paragraph 4, thereby making these annexes an integral part of this Agreement.

#### **ARTICLE 17: EARLY WARNING MECHANISM: EXTENSION OF IMPLEMENTATION DATES FOR PROVISIONS IN CATEGORIES B AND C**

1.

- (a) A developing country Member or least-developed country Member that considers itself to be experiencing difficulty in implementing a provision that it has designated in Category B or Category C by the definitive date established under subparagraphs 1(b) or (e) of Article 16, or in the case of a least-developed country Member subparagraphs 2(b) or (f) of Article 16, should notify the Committee. Developing country Members shall notify the Committee no later than 120 days before the expiration of the implementation date. Least-developed country Members shall notify the Committee no later than 90 days before such date.
- (b) The notification to the Committee shall indicate the new date by which the developing country Member or least-developed country Member expects to be able to implement the provision concerned. The notification shall also indicate the reasons for the expected delay in implementation. Such reasons may include the need for assistance and support for capacity building not earlier anticipated or additional assistance and support to help build capacity.

2. Where a developing country Member's request for additional time for implementation does not exceed 18 months or a least-developed country Member's request for additional time does not exceed 3 years, the requesting Member is entitled to such additional time without any further action by the Committee.

3. Where a developing country or least-developed country Member considers that it requires a first extension longer than that provided for in paragraph 2 or a second or any subsequent extension, it shall submit to the Committee a request for an extension containing the information described in subparagraph 1(b) no later than 120 days in respect of a developing country Member and 90 days in respect of a least-developed country Member before the expiration of the original definitive implementation date or that date as subsequently extended.

4. The Committee shall give sympathetic consideration to granting requests for extension taking into account the specific circumstances of the Member submitting the request. These circumstances may include difficulties and delays in obtaining assistance and support for capacity building.



**ARTICLE 18: IMPLEMENTATION OF CATEGORY B AND CATEGORY C**

1. In accordance with paragraph 2 of Article 13, if a developing country Member or a least-developed country Member, having fulfilled the procedures set forth in paragraphs 1 or 2 of Article 16 and in Article 17, and where an extension requested has not been granted or where the developing country Member or least-developed country Member otherwise experiences unforeseen circumstances that prevent an extension being granted under Article 17, self-assesses that its capacity to implement a provision under Category C continues to be lacking, that Member shall notify the Committee of its inability to implement the relevant provision.
2. The Committee shall establish an Expert Group immediately, and in any case no later than 60 days after the Committee receives the notification from the relevant developing country Member or least-developed country Member. The Expert Group will examine the issue and make a recommendation to the Committee within 120 days of its composition.
3. The Expert Group shall be composed of five independent persons that are highly qualified in the fields of trade facilitation and assistance and support for capacity building. The composition of the Expert Group shall ensure balance between nationals from developing and developed country Members. Where a least-developed country Member is involved, the Expert Group shall include at least one national from a least-developed country Member. If the Committee cannot agree on the composition of the Expert Group within 20 days of its establishment, the Director-General, in consultation with the chair of the Committee, shall determine the composition of the Expert Group in accordance with the terms of this paragraph.
4. The Expert Group shall consider the Member's self-assessment of lack of capacity and shall make a recommendation to the Committee. When considering the Expert Group's recommendation concerning a least-developed country Member, the Committee shall, as appropriate, take action that will facilitate the acquisition of sustainable implementation capacity.
5. The Member shall not be subject to proceedings under the Dispute Settlement Understanding on this issue from the time the developing country Member notifies the Committee of its inability to implement the relevant provision until the first meeting of the Committee after it receives the recommendation of the Expert Group. At that meeting, the Committee shall consider the recommendation of the Expert Group. For a least-developed country Member, the proceedings under the Dispute Settlement Understanding shall not apply to the respective provision from the date of notification to the Committee of its inability to implement the provision until the Committee makes a decision on the issue, or within 24 months after the date of the first Committee meeting set out above, whichever is earlier.
6. Where a least-developed country Member loses its ability to implement a Category C commitment, it may inform the Committee and follow the procedures set out in this Article.

**ARTICLE 19: SHIFTING BETWEEN CATEGORIES B AND C**

1. Developing country Members and least-developed country Members who have notified provisions under Categories B and C may shift provisions between such categories through the submission of a notification to the Committee. Where a Member proposes to shift a provision from Category B to Category C, the Member shall provide information on the assistance and support required to build capacity.
2. In the event that additional time is required to implement a provision shifted from Category B to Category C, the Member may:
  - (a) use the provisions of Article 17, including the opportunity for an automatic extension;  
or
  - (b) request an examination by the Committee of the Member's request for extra time to implement the provision and, if necessary, for assistance and support for capacity building, including the possibility of a review and recommendation by the Expert Group under Article 18; or

- (c) in the case of a least-developed country Member, any new implementation date of more than four years after the original date notified under Category B shall require approval by the Committee. In addition, a least-developed country Member shall continue to have recourse to Article 17. It is understood that assistance and support for capacity building is required for a least-developed country Member so shifting.

**ARTICLE 20: GRACE PERIOD FOR THE APPLICATION OF THE UNDERSTANDING ON RULES AND PROCEDURES GOVERNING THE SETTLEMENT OF DISPUTES**

1. For a period of two years after entry into force of this Agreement, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against a developing country Member concerning any provision that the Member has designated in Category A.
2. For a period of six years after entry into force of this Agreement, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against a least-developed country Member concerning any provision that the Member has designated in Category A.
3. For a period of eight years after implementation of a provision under Category B or C by a least-developed country Member, the provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Understanding on Rules and Procedures Governing the Settlement of Disputes shall not apply to the settlement of disputes against that least-developed country Member concerning that provision.
4. Notwithstanding the grace period for the application of the Understanding on Rules and Procedures Governing the Settlement of Disputes, before making a request for consultations pursuant to Articles XXII or XXIII of GATT 1994, and at all stages of dispute settlement procedures with regard to a measure of a least-developed country Member, a Member shall give particular consideration to the special situation of least-developed country Members. In this regard, Members shall exercise due restraint in raising matters under the Understanding on Rules and Procedures Governing the Settlement of Disputes involving least-developed country Members.
5. Each Member shall, upon request, during the grace period allowed under this Article, provide adequate opportunity to other Members for discussion with respect to any issue relating to the implementation of this Agreement.

**ARTICLE 21: PROVISION OF ASSISTANCE AND SUPPORT FOR CAPACITY BUILDING**

1. Donor Members agree to facilitate the provision of assistance and support for capacity building to developing country and least-developed country Members on mutually agreed terms either bilaterally or through the appropriate international organizations. The objective is to assist developing country and least-developed country Members to implement the provisions of Section I of this Agreement.
2. Given the special needs of least-developed country Members, targeted assistance and support should be provided to the least-developed country Members so as to help them build sustainable capacity to implement their commitments. Through the relevant development cooperation mechanisms and consistent with the principles of technical assistance and support for capacity building as referred to in paragraph 3, development partners shall endeavour to provide assistance and support for capacity building in this area in a way that does not compromise existing development priorities.
3. Members shall endeavour to apply the following principles for providing assistance and support for capacity building with regard to the implementation of this Agreement:

- (a) take account of the overall developmental framework of recipient countries and regions and, where relevant and appropriate, ongoing reform and technical assistance programs;
  - (b) include, where relevant and appropriate, activities to address regional and sub-regional challenges and promote regional and sub-regional integration;
  - (c) ensure that ongoing trade facilitation reform activities of the private sector are factored into assistance activities;
  - (d) promote coordination between and among Members and other relevant institutions, including regional economic communities, to ensure maximum effectiveness of and results from this assistance. To this end:
    - (i) coordination, primarily in the country or region where the assistance is to be provided, between partner Members and donors and among bilateral and multilateral donors should aim to avoid overlap and duplication in assistance programs and inconsistencies in reform activities through close coordination of technical assistance and capacity building interventions;
    - (ii) for least-developed country Members, the Enhanced Integrated Framework for trade-related assistance for the least-developed countries should be a part of this coordination process; and
    - (iii) Members should also promote internal coordination between their trade and development officials, both in capitals and in Geneva, in the implementation of this Agreement and technical assistance.
  - (e) encourage use of existing in-country and regional coordination structures such as roundtables and consultative groups to coordinate and monitor implementation activities; and
  - (f) encourage developing country Members to provide capacity building to other developing and least-developed country Members and consider supporting such activities, where possible.
4. The Committee shall hold at least one dedicated session per year to:
- (a) discuss any problems regarding implementation of provisions or sub-parts of provisions of this Agreement;
  - (b) review progress in the provision of assistance and support for capacity building to support the implementation of the Agreement, including any developing or least-developed country Members not receiving adequate assistance and support for capacity building;
  - (c) share experiences and information on ongoing assistance and support for capacity building and implementation programs, including challenges and successes;
  - (d) review donor notifications as set forth in Article 22; and
  - (e) review the operation of paragraph 2.

**ARTICLE 22: INFORMATION ON ASSISTANCE AND SUPPORT FOR CAPACITY BUILDING TO BE SUBMITTED TO THE COMMITTEE**

1. To provide transparency to developing country Members and least-developed country Members on the provision of assistance and support for capacity building for implementation of Section I, each donor Member assisting developing country Members and least-developed country Members with the implementation of this Agreement shall submit to the Committee, at entry into force of this Agreement and annually thereafter, the following information on its assistance and

support for capacity building that was disbursed in the preceding 12 months and, where available, that is committed in the next 12 months<sup>22</sup>:

- (a) a description of the assistance and support for capacity building;
- (b) the status and amount committed/disbursed;
- (c) procedures for disbursement of the assistance and support;
- (d) the beneficiary Member or, where necessary, the region; and
- (e) the implementing agency in the Member providing assistance and support.

The information shall be provided in the format specified in Annex 1. In the case of Organisation for Economic Co-operation and Development (referred to in this Agreement as the "OECD") Members, the information submitted can be based on relevant information from the OECD Creditor Reporting System. Developing country Members declaring themselves in a position to provide assistance and support for capacity building are encouraged to provide the information above.

2. Donor Members assisting developing country Members and least-developed country Members shall submit to the Committee:

- (a) contact points of their agencies responsible for providing assistance and support for capacity building related to the implementation of Section I of this Agreement including, where practicable, information on such contact points within the country or region where the assistance and support is to be provided; and
- (b) information on the process and mechanisms for requesting assistance and support for capacity building.

Developing country Members declaring themselves in a position to provide assistance and support are encouraged to provide the information above.

3. Developing country Members and least-developed country Members intending to avail themselves of trade facilitation-related assistance and support for capacity building shall submit to the Committee information on contact point(s) of the office(s) responsible for coordinating and prioritizing such assistance and support.

4. Members may provide the information referred to in paragraphs 2 and 3 through internet references and shall update the information as necessary. The Secretariat shall make all such information publicly available.

5. The Committee shall invite relevant international and regional organizations (such as the International Monetary Fund, the OECD, the United Nations Conference on Trade and Development, the WCO, United Nations Regional Commissions, the World Bank, or their subsidiary bodies, and regional development banks) and other agencies of cooperation to provide information referred to in paragraphs 1, 2, and 4.

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<sup>22</sup> The information provided will reflect the demand driven nature of the provision of assistance and support for capacity building.

### **SECTION III**

#### **INSTITUTIONAL ARRANGEMENTS AND FINAL PROVISIONS**

##### **ARTICLE 23: INSTITUTIONAL ARRANGEMENTS**

###### **1 Committee on Trade Facilitation**

1.1 A Committee on Trade Facilitation is hereby established.

1.2 The Committee shall be open for participation by all Members and shall elect its own Chairperson. The Committee shall meet as needed and envisaged by the relevant provisions of this Agreement, but no less than once a year, for the purpose of affording Members the opportunity to consult on any matters related to the operation of this Agreement or the furtherance of its objectives. The Committee shall carry out such responsibilities as assigned to it under this Agreement or by the Members. The Committee shall establish its own rules of procedure.

1.3 The Committee may establish such subsidiary bodies as may be required. All such bodies shall report to the Committee.

1.4 The Committee shall develop procedures for the sharing by Members of relevant information and best practices as appropriate.

1.5 The Committee shall maintain close contact with other international organizations in the field of trade facilitation, such as the WCO, with the objective of securing the best available advice for the implementation and administration of this Agreement and in order to ensure that unnecessary duplication of effort is avoided. To this end, the Committee may invite representatives of such organizations or their subsidiary bodies to:

- (a) attend meetings of the Committee; and
- (b) discuss specific matters related to the implementation of this Agreement.

1.6 The Committee shall review the operation and implementation of this Agreement four years from its entry into force, and periodically thereafter.

1.7 Members are encouraged to raise before the Committee questions relating to issues on the implementation and application of this Agreement.

1.8 The Committee shall encourage and facilitate ad hoc discussions among Members on specific issues under this Agreement with a view to reaching a mutually satisfactory solution promptly.

###### **2 National Committee on Trade Facilitation**

Each Member shall establish and/or maintain a national committee on trade facilitation or designate an existing mechanism to facilitate both domestic coordination and implementation of the provisions of this Agreement.

##### **ARTICLE 24: FINAL PROVISIONS**

1. For the purpose of this Agreement, the term "Member" is deemed to include the competent authority of that Member.

2. All provisions of this Agreement are binding on all Members.

3. Members shall implement this Agreement from the date of its entry into force. Developing country Members and least-developed country Members that choose to use the provisions of Section II shall implement this Agreement in accordance with Section II.
4. A Member which accepts this Agreement after its entry into force shall implement its Category B and C commitments counting the relevant periods from the date this Agreement enters into force.
5. Members of a customs union or a regional economic arrangement may adopt regional approaches to assist in the implementation of their obligations under this Agreement including through the establishment and use of regional bodies.
6. Notwithstanding the general interpretative note to Annex 1A to the Marrakesh Agreement Establishing the World Trade Organization, nothing in this Agreement shall be construed as diminishing the obligations of Members under the GATT 1994. In addition, nothing in this Agreement shall be construed as diminishing the rights and obligations of Members under the Agreement on Technical Barriers to Trade and the Agreement on the Application of Sanitary and Phytosanitary Measures.
7. All exceptions and exemptions<sup>23</sup> under the GATT 1994 shall apply to the provisions of this Agreement. Waivers applicable to the GATT 1994 or any part thereof, granted according to Article IX:3 and Article IX:4 of the Marrakesh Agreement Establishing the World Trade Organization and any amendments thereto as of the date of entry into force of this Agreement, shall apply to the provisions of this Agreement.
8. The provisions of Articles XXII and XXIII of GATT 1994 as elaborated and applied by the Dispute Settlement Understanding shall apply to consultations and the settlement of disputes under this Agreement, except as otherwise specifically provided for in this Agreement.
9. Reservations may not be entered in respect of any of the provisions of this Agreement without the consent of the other Members.
10. The Category A commitments of developing country Members and least-developed country Members annexed to this Agreement in accordance with paragraphs 1 and 2 of Article 15 shall constitute an integral part of this Agreement.
11. The Category B and C commitments of developing country Members and least-developed country Members taken note of by the Committee and annexed to this Agreement pursuant to paragraph 5 of Article 16 shall constitute an integral part of this Agreement.

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<sup>23</sup> This includes Articles V:7 and X:1 of the GATT 1994 and the Ad note to Article VIII of the GATT 1994.

**ANNEX 1: FORMAT FOR NOTIFICATION UNDER PARAGRAPH 1 OF ARTICLE 22**

Donor Member:

Period covered by the notification:

	Description of the technical and financial assistance and capacity building resources	Status and amount committed/disbursed	Beneficiary country/ Region (where necessary)	The implementing agency in the Member providing assistance	Procedures for disbursement of the assistance
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Ministry of Economic Development  
Male',  
Republic of Maldives

ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި  
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ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި  
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15 ސެޕްޓެމްބަރު 2019  
18 ޖޯނު 2019

ދިވެހިސަރުކާރުގެ ގެޒެޓްގައި ބަޔާންކުރި ގޮތުގައި  
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بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



قلمی ٹیسٹ کی تصدیق شدہ کاپی



سرپرست قلمی ٹیسٹ اور امتحان  
قلمی  
سرکاری کالج

سندھ نمبر: 1-CBO(CS)/101/2019/50

دوسرے سطح پر آئی آر ایس آر ڈی اے، لاہور کے زیر نگرانی ہونے والے امتحان کے نتیجے میں  
آئی آر ایس آر ڈی اے کے سرپرستوں کی طرف سے

جو کہ دوسرے سطح پر سندھ نمبر 101-EP/1/2019/63 (28 تا 2019) سے جاری ہونے والے  
نتیجے کے ساتھ

2019ء کے 12 ویں فروری کو ہونے والے قلمی ٹیسٹ کی تصدیق شدہ کاپی کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے (ایم. ایچ. ای. سی) کے ساتھ ایس ایم ایس کے ذریعے ہونے والے امتحان کے  
نتیجے کے ساتھ، اور سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے کے سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے کے سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے کے سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے کے سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ

جو کہ قلمی ٹیسٹ کی تصدیق شدہ کاپی کے ساتھ، اور سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ  
آئی آر ایس آر ڈی اے (ایم. ایچ. ای. سی) کے ساتھ ایس ایم ایس کے ذریعے ہونے والے امتحان کے  
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سرپرستوں کے ذریعے ہونے والے امتحان کے ساتھ، جو کہ

10 مارچ 2019

13 مارچ 2019

سرپرست  
  
سرپرست  
سرکاری کالج

دوسرے سطح پر آئی آر ایس آر ڈی اے، لاہور کے زیر نگرانی ہونے والے امتحان کے  
نتیجے کے ساتھ  
سرکاری کالج



### ދުޅަނދު ބޭނުންކުރާ ފަރާތް މަތީ އިތުރުކުރުން

ސަރަޙައްދު: 14/2019/101-LAD-32

މި ސަރަޙައްދު ގައި ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރު ފަދަތައް ގެނެސްދެއްވާ ފަރާތްތަކުގެ ނަންބަރުތައް ލިޔެލިޔެލުމަށް ވަނީ ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

މި ސަރަޙައްދުގެ ދަށުން 101-EP/32/2019/6 (19 ވަނަ އަދަދުގެ 2019) ސަބްޖަދީގައި ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރު 32-LAD/101/2017/43 (5 ވަނަ އަދަދުގެ 2017) ސަބްޖަދީގައި ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރު 32-CI/101/2015/62 (26 ވަނަ އަދަދުގެ 2015) ސަބްޖަދީގައި ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރު ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ. ފަރާތްތަކުގެ ނަންބަރު ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައިވާ ފަރާތްތަކުގެ ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

މި ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައިވާ ފަރާތްތަކުގެ ނަންބަރު ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

މި ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައިވާ ފަރާތްތަކުގެ ނަންބަރު ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

މި ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

03 ވަނަ އަދަދު 1440  
10 ވަނަ އަދަދު 2019

އިތުރުކުރާ ފަރާތްތަކުގެ ނަންބަރުތައް  
މި ނަންބަރުތައް ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

މި ސަރަޙައްދު ގައި ބޭނުންކުރާ ފަރާތްތަކުގެ ނަންބަރު ލިޔެލިޔެލުމަށް ފޮނުވައިދޭން ފެށިފައެވެ.

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ



”دولة الكويت دولة عربية - جمهورية نوابها منتخبون“

دولة الكويت

وزارة  
الموارد الطبيعية  
والصناعة

س.ك.م.ن: 32-ر1/101/2015/62

دولة الكويت في 14/12/2015 الموافق 14/12/2015 في مدينة الكويت

في 14/12/2015 الموافق 14/12/2015

في 09/12/2015 الموافق 09/12/2015 في مدينة الكويت  
في 09/12/2015 الموافق 09/12/2015 في مدينة الكويت  
في 09/12/2015 الموافق 09/12/2015 في مدينة الكويت

1. في 07/12/2013 الموافق 07/12/2013 في مدينة الكويت  
في 09/12/2015 الموافق 09/12/2015 في مدينة الكويت  
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