





Comoros

Ratified Agreement: Yes

Ratification Date: 2024-08-21

Implementation Notifications (Categories A, B, C) Notified all category ABC designations		Due date by 22 February 2018		Status	
				Yes	
A - 55.5%	B - 10.1%	C - 34.5%	Not yet notified - 0.0%		
Notified indicative dates in Category B			by 22 February 2018	Yes	
Notified definitive dates in Category B			by 22 February 2020	Yes	
Notified indicative dates in Category C			by 22 February 2021	Yes	
Notified definitive dates in Category C			by 22 August 2022	Yes	
Notified Technical Assistance requireme	nts		by 22 February 2019	Yes	
Notified arrangements on the provision of technical assistance support			by 22 February 2021	No	
Notified progress in the provision of technical assistance support			by 22 August 2022	No	

Transparency notifications

Legend:	Yes	Notification presented	No Notification due No Noti	fication not yet due
Notified Art. 22.3				Yes
Information on Ass	istance and	d Capacity Building		
Notified Art. 12.2 Category A		Category A	Definitive implementation date 22 February 2018	Yes
Notified Art. 10.6.2		Category A	Definitive implementation date 22 February 2018	Yes
Notified Art. 10.4.3		Category C	Definitive implementation date 31 December 2026	Yes
Notified Art. 1.4		Category A	Definitive implementation date 21 August 2024	Yes

Implem	Implementation schedule		Indicative implementation date	Definitive implementation date	
1.1	Publication	Α		by 21 August 2024	
1.2	Information available through internet	А		by 21 August 2024	
1.3	Enquiry points	А		by 21 August 2024	
1.4	Notification	А		by 21 August 2024	
2.1	Comments and information before entry into force	В	by 31 December 2026	by 31 December 2026	
2.2	Consultations	В	by 31 December 2026	by 31 December 2026	
3	Advance rulings	С	by 31 December 2026	by 31 December 2026	
4	Procedures for appeal or review	С	by 31 December 2026	by 31 December 2026	
5.1	Notifications for enhanced controls or inspections	Α		by 21 August 2024	
5.2	Detention	В	by 31 December 2026	by 31 December 2026	
5.3	Test procedures	С	by 31 December 2026	by 31 December 2026	
6.1	General disciplines on fees and charges	С	by 31 December 2026	by 31 December 2026	
6.2	Specific disciplines on fees and charges	С	by 31 December 2026	by 31 December 2026	
6.3	Penalty Disciplines	В	by 31 December 2026	by 31 December 2026	
7.1	Pre-arrival processing	С	by 31 December 2026	by 31 December 2026	
7.2	Electronic payment	С	by 31 December 2026	by 31 December 2026	
7.3	Separation of release	В	by 31 December 2026	by 31 December 2026	
7.4	Risk management	Α		by 21 August 2024	

Implementation schedule		Indicative implementation date	Definitive implementation date	
7.5	Post-clearance audit	A		by 21 August 2024
7.6	Average release times	С	by 31 December 2026	by 31 December 2026
7.7	Authorized operators	С	by 31 December 2026	by 31 December 2026
7.8	Expedited shipments	С	by 31 December 2026	by 31 December 2026
7.9	Perishable goods	A		by 21 August 2024
8	Border Agency Cooperation	С	by 31 December 2026	by 31 December 2026
9	Movement of goods	A		by 21 August 2024
10.1	Formalities	A		by 21 August 2024
10.2	Acceptance of copies	А		by 21 August 2024
10.3	Use of international standards	А		by 21 August 2024
10.4	Single window	С	by 31 December 2026	by 31 December 2026
10.5	Preshipment inspection	A		by 21 August 2024
10.6	Use of customs brokers	A		by 21 August 2024
10.7	Common border procedures	A		by 21 August 2024
10.8	Rejected Goods	A		by 21 August 2024
10.9	Temporary admission of goods and inward and outward processing	В	by 31 December 2026	by 31 December 2026
11	Transit	A		by 21 August 2024
12	Customs cooperation	A		by 21 August 2024

Legend

Α	Notified in Cat. A	Ар	Partially notified in A		
В	Notified in Cat. B	Вр	Partially notified in B	C»B	Shift from C to B
С	Notified in Cat. C	Ср	Partially notified in C	B»C	Shift from B to C
Ν	Not yet notified	Е	Extension of time requested		

Notifications and other documents

Symbol	Date	Description
G/TFA/N/COM/2	2025-02-26	Articles 1.4, 10.4.3, 10.6.2, 12.2.2
G/TFA/N/COM/3	2025-02-26	Article 22.3
G/TFA/N/COM/1	2025-02-14	Categories A, B, C notification

Technical Assistance detailled information

3 Advance rulings



3.1 3.2 (a), (b) 3.3 3.4	Indicative date of implementation 31 December 2026	Definitive date of implementation 31 December 2026
3.5 3.6 (a), (b), (c) 3.7 3.8	Assistance required for implementation	
	(iv), (c), (d)Besoin de l'assistance technique et financière pour form	ner les acteurs sur l'application des décisions anticipées

Tags: Human resources and training

4 Procedures for appeal or review



4.1 (a), (b)

4.2

4.3

4.4 (a), (b), paragraph

4.5

4.6

Indicative date of implementation

31 December 2026

Definitive date of implementation

31 December 2026

Assistance required for implementation

Besoin de l'assistance technique et financière pour la mise en place de la Commission de conciliation et d'expertise douanière,

- -Formations des membres de la commission,
- -Sensibilisation et formation à tous les acteurs sur les procédures de recours ou de réexamen

Tags: Human resources and training, Awareness-raising

5.3.1 5.3.2 5.3.3 Indicative date of implementation

31 December 2026 31 December 2026

Assistance required for implementation

- un logiciel spécialisé pour le nouveau laboratoire
- Mise en place d'un système de contrôles renforcés et informatisé à l'Import et l'export Mise en place d'un système d'alerte rapide à l'importation

Definitive date of implementation

- Appui à l'accréditation des laboratoires d'essai
- Laboratoire pour les technologies relatives aux produits alimentaires auprès de l'INRAP Modernisation des laboratoires pour la santé animale, notamment l'infrastructure et les équipements auprès de l'IMRAP Fourniture d'équipements pour les essais de produits alimentaires rapides et d'éléments utilisables pour la prise de décisions sur le terrain, en ce qui concerne la mainlevée pour les cargaisons de produits alimentaires auprès de l'INRAP d Renforcement des installations de diagnostic concernant les parasites et les maladies auprès de l'INRAP
- Sensibilisations de toutes les parties prenantes sur les procédures et règlementations relatives aux procédures d'essai

Tags: Information and communication technologies (ICT), Infrastructure and equipment, Awareness-raising

6.1 General disciplines on fees and charges



6.1.1		
6.1.2		
6.1.3		
6.1.4		

Indicative date of implementation

31 December 2026

Definitive date of implementation

31 December 2026

Assistance required for implementation

- Recrutement d'un consultant pour une étude de simulation relative à l'application des redevances et impositions sur les services rendus,
- Réalisation d'une visite d'expérience dans un pays qui applique les redevances et impositions sur le service rendus

Tags: Diagnostic and Needs Assessment

6.2 (i), (ii)

Indicative date of implementation

31 December 2026

Definitive date of implementation

31 December 2026

Assistance required for implementation

- Recrutement d'un consultant pour une étude de simulation relative à l'application des redevances et impositions sur les services rendus,
- Réalisation d'une visite d'expérience dans un pays qui applique les redevances et impositions sur le service rendus

Tags: Diagnostic and Needs Assessment



7.1.1 7.1.2 Indicative date of implementation

31 December 2026 31 December 2026

Definitive date of implementation 31 December 2026

Assistance required for implementation

- Formation et sensibilisation des acteurs stratégiques en matière du traitement avant arrivée,
- Appui pour le développement d'un logiciel du Système d'information pour les acteurs sur le traitement automatisé des déclarations et documents avant l'arrivée des marchandises.
- Dotation de matériels NTIC nécessaire pour de chaque autorité compétente aux frontières,
- Mise en réseau des autorités aux frontières avec le Système d'information douanière

Tags: Information and communication technologies (ICT), Infrastructure and equipment, Institutional procedures, Human resources and training



7.2 Indicative date of implementation

31 December 2026

Definitive date of implementation 31 December 2026

Assistance required for implementation

- -Mise en place de la réglementation nécessaire entre la douane et les banques -Formations des techniciens et agents des douanes

Tags: Legislative and regulatory framework, Human resources and training



Definitive date of implementation

7.6.1 7.6.2 Indicative date of implementation

31 December 2026 31 December 2026

Assistance required for implementation

- Engager un consultant pour la réalisation des temps moyens nécessaires à la mainlevée
 Responsabiliser et former un personnel sur ces études

Tags: Diagnostic and Needs Assessment, Human resources and training

7.7 Authorized operators



7.7.1 7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii) 7.7.3 (a), (b), (c), (d), (e), (f), (g) 7.7.4 7.7.5 7.7.6

Indicative date of implementation

31 December 2026

Definitive date of implementation

31 December 2026

Assistance required for implementation

- Formation et sensibilisation à tous les acteurs sur les conditions de l'agrément l'OEA

Tags: Human resources and training, Awareness-raising

7.8.1 (a), (b), (c), (d), (e), (f), (g), (h)
7.8.2 (a), (b), (c), (d)
7.8.3

Indicative date of implementation
31 December 2026

Definitive date of implementation 31 December 2026

Assistance required for implementation

- Formation et sensibilisation des agents aux frontières et des opérateurs sur les procédures des envois accélérées

Tags: Human resources and training, Awareness-raising



8.1 8.2 (a), (b), (c), (d), (e)

Indicative date of implementation

31 December 2026

Definitive date of implementation

31 December 2026

Assistance required for implementation

Mise en place d'un mécanisme d'échange et de coopération entre les institutions concernées

Tags: Legislative and regulatory framework, Institutional procedures

Single window 10.4



10.4.1 Indicative date of implementation 10.4.2 31 December 2026 10.4.3 10.4.4

Definitive date of implementation

31 December 2026

Assistance required for implementation

- Mise en place d'un guichet unique complet et fonctionnel
- Disposer d'un guichet unique électronique

Tags: Information and communication technologies (ICT)

Legend



Notified in Cat. C



Partially notified in C



Extension of time requested

Donor arrangement notified



Donor arrangement not yet notified

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