

Comoros

Ratified Agreement: **Yes**

Ratification Date: **2024-08-21**

Implementation Notifications (Categories A, B, C)

| | Due date | Status |
|--|--------------------------------|------------|
| Notified all category ABC designations | by 22 February 2018 | 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 requirements | 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

| | | | |
|----------------------|------------|---|-----|
| Notified Art. 1.4 | Category A | Definitive implementation date 21 August 2024 | Yes |
| Notified Art. 10.4.3 | Category C | Definitive implementation date 31 December 2026 | Yes |
| Notified Art. 10.6.2 | Category A | Definitive implementation date 22 February 2018 | Yes |
| Notified Art. 12.2 | Category A | Definitive implementation date 22 February 2018 | Yes |

Information on Assistance and Capacity Building

| | | | |
|--------------------|--|--|-----|
| Notified Art. 22.3 | | | Yes |
|--------------------|--|--|-----|

Legend:

Yes

Notification presented

No

Notification due

No

Notification not yet due

| Implementation schedule | | | Indicative implementation date | Definitive implementation date |
|-------------------------|--|---|--------------------------------|--------------------------------|
| 1.1 | Publication | A | | by 21 August 2024 |
| 1.2 | Information available through internet | A | | by 21 August 2024 |
| 1.3 | Enquiry points | A | | by 21 August 2024 |
| 1.4 | Notification | A | | by 21 August 2024 |
| 2.1 | Comments and information before entry into force | B | by 31 December 2026 | by 31 December 2026 |
| 2.2 | Consultations | B | by 31 December 2026 | by 31 December 2026 |
| 3 | Advance rulings | C | by 31 December 2026 | by 31 December 2026 |
| 4 | Procedures for appeal or review | C | by 31 December 2026 | by 31 December 2026 |
| 5.1 | Notifications for enhanced controls or inspections | A | | by 21 August 2024 |
| 5.2 | Detention | B | by 31 December 2026 | by 31 December 2026 |
| 5.3 | Test procedures | C | by 31 December 2026 | by 31 December 2026 |
| 6.1 | General disciplines on fees and charges | C | by 31 December 2026 | by 31 December 2026 |
| 6.2 | Specific disciplines on fees and charges | C | by 31 December 2026 | by 31 December 2026 |
| 6.3 | Penalty Disciplines | B | by 31 December 2026 | by 31 December 2026 |
| 7.1 | Pre-arrival processing | C | by 31 December 2026 | by 31 December 2026 |
| 7.2 | Electronic payment | C | by 31 December 2026 | by 31 December 2026 |
| 7.3 | Separation of release | B | by 31 December 2026 | by 31 December 2026 |
| 7.4 | Risk management | A | | 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 | C | by 31 December 2026 | by 31 December 2026 |
| 7.7 | Authorized operators | C | by 31 December 2026 | by 31 December 2026 |
| 7.8 | Expedited shipments | C | by 31 December 2026 | by 31 December 2026 |
| 7.9 | Perishable goods | A | | by 21 August 2024 |
| 8 | Border Agency Cooperation | C | 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 | A | | by 21 August 2024 |
| 10.3 | Use of international standards | A | | by 21 August 2024 |
| 10.4 | Single window | C | 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 | B | by 31 December 2026 | by 31 December 2026 |
| 11 | Transit | A | | by 21 August 2024 |
| 12 | Customs cooperation | A | | by 21 August 2024 |

Legend

| | | | | | |
|----------|--------------------|-----------|-----------------------------|------------|-------------------|
| A | Notified in Cat. A | Ap | Partially notified in A | | |
| B | Notified in Cat. B | Bp | Partially notified in B | C»B | Shift from C to B |
| C | Notified in Cat. C | Cp | Partially notified in C | B»C | Shift from B to C |
| N | Not yet notified | E | 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 |

3 Advance rulings



| | Indicative date of implementation | Definitive date of implementation |
|---|---|--|
| 3.1 | | |
| 3.2 (a), (b) | 31 December 2026 | 31 December 2026 |
| 3.3 | | |
| 3.4 | | |
| 3.5 | | |
| 3.6 (a), (b), (c) | | |
| 3.7 | Assistance required for implementation | |
| 3.8 | | |
| 3.9 (a) (i), (ii), (i), (ii), (iii), (iv), (c), (d) | Besoin de l'assistance technique et financière pour former les acteurs sur l'application des décisions anticipées | |

Tags: *Human resources and training*

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

Definitive date of implementation

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
- 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 réglementations relatives aux procédures d'essai

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



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

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*

7.6.1
7.6.2

Indicative date of implementation
31 December 2026

Definitive date of implementation
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*

| | Indicative date of implementation | Definitive date of implementation |
|---|--|--|
| 7.7.1 | | |
| 7.7.2 (a) (i), (ii), (iii), (iv), (i), (ii) | 31 December 2026 | 31 December 2026 |
| 7.7.3 (a), (b), (c), (d), (e), (f), (g) | | |
| 7.7.4 | | |
| 7.7.5 | | |
| 7.7.6 | | |

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) **Indicative date of implementation**
7.8.2 (a), (b), (c), (d) 31 December 2026
7.8.3

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*

10.4.1
10.4.2
10.4.3
10.4.4

Indicative date of implementation

31 December 2026

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 | | |

Downloaded on 8 June 2026

Updated on 25 March 2026