

SUMMARY OF COMOROS' ACCESSION PACKAGE

I. WORKING PARTY SUMMARY DATA

WP Established:	9 October 2007
WP Meetings:	10 (2 December 2016; 1 June 2017; 12 October 2017; 28 March 2018; 14 September 2020; 21 September 2021, 19 May 2022; 19 January 2023; 5 October 2023; 9 January 2024)
WP Chairperson:	Amb. Omar ZNIBER (Morocco): 03/2021 – 01/2024 Amb. Luis Enrique CHÁVEZ BASAGOITIA (Peru): 10/2013 – 12/2020
Multilateral:	▪ 35 commitment paragraphs
Bilateral:	▪ 7 signed bilateral protocols with: Brazil (2017, goods only), Japan (2017), Oman (2017, no concessions / commitments), Canada (2021) US (17 May 2022), EU (19 May 2022), and India (7 July 2022). The draft Goods and Services Schedules were verified by the signatory-Members on 4 May 2023.

II. SUMMARY OF COMOROS' TERMS OF ACCESSION

1 MARKET ACCESS FOR GOODS

	Number of TL		MFN tariffs		Average if COMESA CET ¹
	No.	Duty-free	Maximum	Average	
Union of the Comoros	6,997	457	32	19.6	10.9
Agricultural sector	906	5	32	21.6	17.4
Animal products	120	0	25	20.9	19.9
Dairy products	27	0	25	22.9	22.9
Fruits, vegetables, plants	238	0	30	23.4	20.4
Coffee, tea	28	0	25	23.8	20.4
Spices, cereals & other	122	0	32	20.3	12.1
Oilseeds, fats & oils	95	1	25	16.4	13.0
Sugars & confectionery	34	0	30	22.5	18.0
Beverages & tobacco	76	0	32	27.6	27.4
Cotton	9	0	20	20.0	1.3
Other agricultural products	157	4	30	20.6	12.2
Non-agricultural sector	6,091	452	32	19.3	9.8
Fish & fishery products	230	0	30	25.5	25.3
Metals & minerals	1,275	62	32	18.5	8.6
Petroleum	12	3	20	17.6	1.7
Chemicals	873	19	30	19.6	3.2
Wood, paper, etc.	364	54	30	14.7	14.2
Textiles	679	0	25	20.2	10.3
Clothing	275	0	25	24.8	24.3
Leather, footwear, etc.	240	13	25	17.9	13.7
Non-electrical machinery	785	120	30	18.4	4.4
Electrical machinery	475	76	25	18.6	9.3
Transport equipment	288	12	30	17.3	10.0
Other manufactures	595	93	25	18.5	12.5

Note: calculations provided by the Market Access Intelligence Section, ERSD

¹ In the event that Comoros implements the Common External Tariff (CET) of COMESA, Comoros will further reduce its bound tariff rates as specified in an annex of the Goods Schedule.

2 MARKET ACCESS FOR SERVICES

- Comoros undertook specific commitments in 11 services sectors and 107 sub-sectors.
- The horizontal services limitations, which apply across all sectors, are as follows:
 - Eligibility for subsidies may be limited to Comorian services and service suppliers, i.e. to natural or legal persons resident or established in Comorian territory.
 - Concerning land ownership, WTO Member businesses might be limited to the right to lease only, but not to own land in the Comoros.
 - WTO Member businesses may be required to train and upgrade the technical and management skills of local employees, subject to the specific provisions of other agreements signed by the Comorian authorities.
 - Temporary entry for business visitors is limited to 90 days in any 12 months; for intra-corporate transferees it is limited to one year, renewable annually; and for contractual service suppliers it is limited to one year, renewable annually.

Sector	Commitments
Professional services	Transition period of five years after the date of entry into force of the Accession Protocol, no limitations thereafter on cross-border supply, consumption abroad and commercial presence.
Technical testing & analysis	
Services auxiliary to all modes of transport	
Computer & related services	
R&D services	No limitations on cross-border supply, consumption abroad and commercial presence.
Services incidental to agriculture, hunting, forestry	
Services incidental to mining (excl. Gas and petroleum)	
Environmental services	
Financial services	
Energy services	No limitations on cross-border supply and consumption abroad. No limitations on commercial presence, except that suppliers of these services must operate in partnership with domestic suppliers.
Market research services	
Management consulting	No limitations on consumption abroad and commercial presence.
Services incidental to manufacturing	No limitations on cross-border supply, consumption abroad and commercial presence. Additional commitment on applying the same treatment to the Comoros Post Office and to private operators for express delivery services.
Postal and courier services	No limitations on cross-border supply, consumption abroad and commercial presence, other than as indicated in the horizontal section. The Comoros undertakes the obligations contained in the Reference Paper.
Telecommunication services	No limitations on cross-border supply, consumption abroad and commercial presence. At the same time, The Comoros shall not be required to permit the transmission of such services to the public that is not generally permitted by the Comorian Government.
Audio-visual services	No limitations on consumption abroad and commercial presence. No commitments taken in mode 4, except for lower management and workers where the requisite skills are not available domestically.
Construction and related engineering services	No limitations on cross-border supply, consumption abroad and commercial presence, but to enter the market, prior approval must be obtained from the relevant ministries. Foreign teachers in foreign-invested education establishments must also have no less than five years of teaching experience and be recognized by the Ministry of Education.
Educational services	No limitations on cross-border supply, consumption abroad and commercial presence, but employees of WTO Member business who provide such services must have at least five years' experience in the field, and be recognized by the Ministry of Health.
Hospital services: ownership and management of private hospitals	On commercial presence, transition period of three years after the date of entry into force of the Accession Protocol, no limitations thereafter, but only for hotels with more than 30 rooms. No limitations on cross-border supply and consumption abroad.
Lodging and food services	

Sector	Commitments
Travel agency and tour operator services	On commercial presence, transition period of three years after the date of entry into force of the Accession Protocol, no limitations thereafter. No limitations on cross-border supply and consumption abroad.
Tour guides	Only open to tour guides with language capabilities not otherwise available in the Comoros. WTO Member tour guides must have at least five years' experience in the field, and be recognized by the Ministry of Tourism.
Maritime transport services	Nine types or services available to international maritime transport service suppliers on non-discriminatory terms. No limitations on cross-border supply and consumption abroad.
Air-transport services	No limitations for the cross-border supply (or commercial presence mode provision) of services, other than for commercial transport of passengers and goods between two points located in the Comorian territory.

3 WTO RULES

- Comoros undertook 35 accession-specific commitments in 27 sections of its Working Party Report.²

3.1 General commitments related to the trade regime

- Comoros would not maintain requirements on the acquisition of foreign exchange for the payment of foreign merchandise, services, or investments, including payments for imports. Foreign exchange will be freely available in payment for current account transactions in line with the provisions of Article VIII of the IMF's Articles of Agreement. [paragraph 29 and 30]
- Comoros' State-trading enterprises will function in a manner consistent with the WTO Agreement. [paragraph 50]
- Comoros will apply its pricing policy in a WTO-consistent fashion. [paragraph 59]
- Comoros laws will provide individuals or enterprises affected by any administrative action subject to WTO provisions the right to appeal such action to the courts or other independent tribunals of superior jurisdiction in conformity with WTO obligations. [paragraph 78]
- WTO provisions will be applied uniformly throughout the customs territory of Comoros. When apprised of a situation where WTO provisions are not applied / applied in a non-uniform manner, central authorities of Comoros will act to enforce them not requiring affected parties to petition through the courts. [paragraph 83]
- Registration of branches of foreign companies will be done in conformity with Comoros' commitments in its Services Schedule. In practice, this would mean that when a foreign company requests extension of the registration of a branch beyond the maximum four-year period envisaged pursuant to the provisions of OHADA's Uniform Act, the Minister of Trade will grant a waiver to enable that branch to continue operations. [paragraph 98]
- Any natural or legal person would have the right to be the importer of record of any product allowed to be imported into Comoros – regardless of physical presence or investment in Comoros. All laws and regulations relating to the right to import or export goods and all fees, charges or taxes levied on such rights will conform to Comoros' WTO obligations. [paragraph 99]
- Full implementation of the Trade Facilitation Agreement will start from 31 December 2028 in accordance with a detailed action plan. [paragraph 102]

3.2 Specific Commitments on the Import Regime

- Comoros will progressively phase out existing other duties and charges³, and would not apply such duties and charged as of 1 April 2025. [paragraph 113]

² Unless otherwise specified, the commitments must be implemented upon accession.

³ Within the meaning of Article II:1(b) of the GATT 1994.

- Comoros will implement tariff exemptions in conformity with the WTO provisions. Any tariff rate quotas, if introduced in the future, would be applied and administered in conformity with WTO rules. [paragraph 117]
- Comoros would not introduce or reintroduce any fees and charges for services rendered which would apply to imports on an ad valorem basis. [paragraph 121]
- Laws, regulations and other measures relating to internal taxes and charges levied on imports will be applied in a non-discriminatory manner in full conformity with WTO rules. Internal taxes will be replaced by a value-added tax by January 2027. [paragraph 127]
- The administrative procedures relating to the operation of Comoros' import licensing regime and their application will be consistent with the Agreement on Import Licensing Procedures. [paragraph 139]
- Comoros will eliminate, prior to accession, the use of the Brussels Definition of Value⁴ to calculate customs duties. Comoros will fully implement the Agreement on Customs Valuation by 1 July 2025. It will also apply Decision 3.1 of the Committee on Customs Valuation (Treatment of Interest Charges in the Customs Value of Imported Goods) and paragraph 2⁵ of the Decision on Valuation of Carrier Media Bearing Software for Data Processing Equipment (Decision 4.1). [paragraph 146]
- Comoros' rules of origin will comply with the Agreement on Rules of Origin. An assessment of the origin of the import will be provided upon request. Requests for such assessments will be accepted even before trade in the goods concerned began. [paragraph 151]
- Comoros will not impose requirements for notarization, authentication, legalization, or consularization of commercial invoices or any other "trade documents". [paragraph 153]
- The operation of a preshipment inspection scheme, if introduced, will be in conformity with the WTO Agreement. Decisions by any preshipment inspection entity could be appealed. [paragraph 155]
- Comoros will implement trade defence measures in accordance with an action plan which runs up to the fourth quarter of 2024 and would apply anti-dumping, countervailing or safeguard measures only after notifying and implementing appropriate laws and regulations in conformity with WTO provisions. [paragraph 161]

3.3 Export Policies

- Comoros will apply internal taxes on exports in a non-discriminatory manner regardless of whether goods are exported or sold domestically. Export restrictions will be applied in conformity with the relevant provisions of the WTO Agreement. [paragraphs 164, 168]

3.4 Industrial policy, including subsidies

- Comoros will administer any subsidy programmes in conformity with the SCM Agreement. [paragraph 176]
- Comoros will accept the Fisheries Subsidies Agreement at the same time as it accepts its WTO Accession Protocol. [paragraph 178]

3.5 Technical Barriers to Trade

- Full implementation of the TBT Agreement will start from 1 January 2027. During the transition period, existing TBT measures will be applied on a non-discriminatory basis. Any changes made in Comoros' laws, regulations and practice during the transition period will not result in a lesser degree of consistency with the TBT Agreement than existed at the date of accession. [paragraph 190]

3.6 Sanitary and Phytosanitary Measures

- Full implementation of the SPS Agreement will start from 1 January 2025. During the transition period, existing SPS measures will be applied on a non-discriminatory basis. Any changes made in Comoros' laws, regulations and practice during the transition period will not result in a lesser degree of consistency with the SPS Agreement than existed at the date of accession.

⁴ Based on notional prices.

⁵ Only the cost or value of the carrier medium itself shall be taken into account.

Comoros will consult with Members upon request, if they deem that any measures applied during the transition period affect their trade negatively. [paragraph 207]

3.7 Trade-Related Investment Measures

- Comoros' investment regime will be TRIMs-consistent. [paragraph 210]

3.8 Free Zones and Special Economic Zones

- Any special economic areas established in Comoros will be fully subject to the coverage of its WTO commitments and Comoros will ensure enforcement of its WTO obligations in those zones. Goods produced in a free zone and subsequently sold within the ordinary customs area would be subject to the duties and taxes normally levied on imported goods. [paragraph 216]

3.9 Agricultural Policies

- Comoros will bind agricultural export subsidies at zero. [paragraph 229]

3.10 Trade-Related Intellectual Property Rights

- Full implementation of the TRIPS Agreement will start no later than 1 January 2026. Articles 3, 4 and 5 of the TRIPS Agreement will apply from the date of accession. Any changes made in Comoros' laws, regulations and practice in the transitional period will not result in a lesser degree of consistency with the provisions of the TRIPS Agreement than existed on the date of accession. [paragraph 291]

3.11 Services

- Comoros will implement the GATS from the date of accession. Comoros will work to establish mechanisms for responding to enquiries from interested persons and to publish a list of all authorities responsible for authorizing, approving, or regulating service activities. Comoros will undertake efforts to ensure that all authorization procedures and requirements are published in the Official Journal, and that service suppliers or persons seeking to supply a service are provided with the information necessary to comply with the requirements for obtaining authorization. Regulatory authorities will be independent. [paragraph 298]
- Upon accession to the WTO, Comoros will join the Declaration on the Conclusion of the Negotiations on Services Domestic Regulation. As an LDC Member, Comoros will incorporate the disciplines on Services Domestic Regulation no later than six months in advance of graduation from LDC status, together with any required transitional periods. Comoros will continue working internally with a view to applying the disciplines contained in the Reference Paper as soon as possible and before graduation from LDC status. [paragraph 299]
- Foreign suppliers will have the right to choose their partners. [paragraph 300]

3.12 Transparency

- Comoros will implement the transparency provisions in the WTO Agreements requiring notification and publication. No law, regulation, judicial decision, administrative ruling, or other measures of general application, pertaining to or affecting trade in goods, services and TRIPS, will become effective prior to its publication. [paragraph 303]
- Comoros will submit all initial notifications required by the WTO Agreement within six months of accession. Any laws, regulations, or other measures subsequently enacted by Comoros, and which were required to be notified pursuant to the WTO Agreement, would also be notified in a time and manner consistent with WTO requirements. [paragraphs 305]

3.13 Trade agreements

- Comoros will observe the relevant provisions of the WTO Agreement in its trade agreements and would ensure that the applicable provisions for notification, consultation, and other requirements concerning free trade areas, customs unions and other preferential trade arrangements, of which Comoros is, or may become, a member are met from the date of accession. [paragraph 310]

III. TRANSITION PERIODS

- Comoros negotiated transition periods for:

Trade Facilitation	▪ Full TFA implementation as of 31 December 2028 [paragraph 102]
Other Duties & Charges	▪ ODCs will be phased out by 1 April 2025 [paragraph 113]
Internal taxation	▪ Internal taxes will be replaced by a value-added tax by January 2027 [paragraph 127]
TBT	▪ Full TBT Agreement implementation as of 1 January 2027 [paragraph 190]
SPS	▪ Full SPS Agreement implementation as of 1 January 2025 [paragraph 207]
Trade remedies	▪ A framework for applying trade defence measures will be set up by the fourth quarter of 2024 [paragraph 161]
Customs valuation	▪ Full Customs Valuation Agreement implementation as of 1 July 2025 [para 146]
TRIPS	▪ Full TRIPS Agreement implementation as of 1 January 2026 [paragraph 291]
Notifications	▪ Initial notifications required by the WTO Agreement will be submitted within six months of accession [paragraph 305]

IV. AGRICULTURE SUPPORT

- Comoros' Agriculture Supporting Tables WT/ACC/SPEC/COM/3/Rev.3 circulated on 6 December 2023, have been reflected in Part IV of Comoros' Goods Schedule (CLXXVII). During the reference period Comoros reported support in Tables DS:1 and DS:2.

	Measure type	2020 (in KMF)	2021 (in KMF)	2022 (in KMF)
DS:1	Measures exempt from the reduction commitment - "Green Box"			
	<i>General services</i>			
1.	Sanitary and phytosanitary capacity building	110,150,000	226,820,000	112,270,000
	<i>Decoupled income support</i>			
2.	Support for indebted farmers	0	500,000,000	0
	<i>Payments for relief from natural disasters</i>			
3.	Compensation for vanilla producers	300,000,000	0	0
DS:2	Measures exempt from the reduction commitment – S&DT – "Development Programmes"			
	<i>Input subsidies generally available to low-income or resource-poor producers</i>			
1.	Feed, seeds, fertilizer, pesticides ⁶	138,355,804.09	251,397,746.09	163,935,433.09

⁶ Import duty exemption on agricultural inputs to support small agricultural producers with limited production in the rural areas.