

ANNEX 4

TRADE FACILITATION

Article 1

Definitions

For purposes of this Annex, the following definitions shall apply:

- (a) “**Advance Ruling**” means a written decision provided by a State Party to an applicant prior to the importation of goods covered by the application that sets forth the treatment that the State Party shall provide to the good at the time of importation;
- (b) “**Applicant**” in relation to advance rulings means the exporter, importer, producer or any person with justifiable cause or a representative thereof;
- (c) “**Customs Law**” means the statutory and regulatory provisions related to importation, exportation and movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs Authorities and any regulations made by the Customs Authorities under their statutory powers;
- (d) “**Expedited shipments**” means those goods which require rapid clearance as a matter of priority due to their nature or because they are meant to meet a justified urgent need;
- (e) “**Perishable goods**” means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions;
- (f) “**Release of Goods**” means the action by Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned;
- (g) “**Risk management**” means the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk;
- (h) “**Single window**” means a facility that allows parties involved in trade and transport to lodge standardised information and documents with a single entry point to fulfil all import, export and transit-related regulatory requirements, and in the case of electronic information, the single submission of individual data elements;
- (i) “**Trade Facilitation**” means the simplification and harmonisation of international trade procedures, including activities, practices, and formalities involved in collecting, presenting, communicating, and processing data required for the movement of goods in international trade; and

“Transit” means the Customs procedure under which goods are transported under Customs control from one Customs office to another.

Article 2

Objectives

The objectives of this Annex are to:

- (a) simplify and harmonise international trade procedures and logistics to expedite the processes of importation, exportation and transit; and
- (b) expedite the movement, clearance and release of goods including goods in transit across borders within State Parties.

Article 3

General Principles

The provisions of this Annex shall be interpreted and applied in accordance with the principles of transparency, simplification, harmonisation and standardisation of Customs Law, procedures and requirements.

Article 4

Publication

1. Each State Party shall, to the extent possible, promptly publish on the internet the following information in a non-discriminatory and easily accessible manner in order to enable State Parties, traders, and other interested parties to become acquainted with them:
 - (a) a description of procedures and practical steps needed for importation, exportation, and transit, including port, airport, and other entry-point procedures, and required forms and documents;
 - (b) the documentation and data it requires, and the form that needs to be completed for import into, export from, or transit through its territory;
 - (c) its laws, regulations, and procedures for import into, export from or transit through its territory;
 - (d) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;
 - (e) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;
 - (f) rules for the classification or valuation of products for customs purposes;

- (g) laws, regulations, and administrative rulings of general application relating to rules of origin;
 - (h) import, export or transit restrictions or prohibitions;
 - (i) penalty provisions for breaches of import, export, or transit formalities;
 - (j) procedures for appeal or review;
 - (k) agreements or parts thereof with any country or countries relating to importation, exportation, or transit;
 - (l) procedures relating to the administration of tariff quotas;
 - (m) contact information for its enquiry point or points designated or maintained pursuant to Article 5 of this Annex; and
 - (n) import and export guidelines.
2. State Parties shall be free to make this information available by any other means.

Article 5

Enquiry Points

1. Each State Party shall establish and maintain one or more enquiry points to answer reasonable enquiries of State Parties, traders and other interested parties on matters covered in Article 4 of this Annex.
2. Each State Party shall ensure that its enquiry points respond to enquiries within a reasonable period of time.
3. State Parties shall notify the Secretariat of the contact information of the enquiry points referred to in paragraph 1 of this Article.

Article 6

Advance Rulings

1. Each State Party shall issue, prior to the importation of a good into its territory, a written Advance Ruling within a reasonable period of time to an Applicant that has submitted a written application. The application shall contain all necessary information for the State Party to issue the Advance Ruling.
2. The application referred to in paragraph 1 of this Article relates to the following:
 - (a) the good's tariff classification; and
 - (b) the origin of the good.
3. In addition, State Parties are encouraged to issue Advance Rulings on the following:

- (a) application of criteria it uses to determine the customs value of the good in accordance with the Agreement on Implementation of Article VII of GATT 1994;
 - (b) application of duty drawback, deferral, or other schemes of relief that reduce, reimburse, or waive customs duties;
 - (c) the preferential treatment for which the good qualifies;
 - (d) country of origin labelling requirements, including placement and method of marking;
 - (e) whether the good is subject to a quota or tariff-rate quota; and
 - (f) such other matters as the State Party may decide.
4. Notwithstanding paragraph 1 of this Article, a State Party may decline to issue an Advance Ruling where the question or facts and circumstances raised are the subject of administrative or judicial review or where the application does not relate to any intended use of the Advance Ruling.
 5. If a State Party 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.
 6. The Advance Ruling shall be valid for at least six (6) months from the date of its issuance unless the law, facts, or circumstances supporting that ruling have changed.
 7. Each State Party shall publish:
 - (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.
 8. Where a State Party revokes, modifies, or invalidates an Advance Ruling, it shall provide written notice to the Applicant, setting out the relevant facts and the basis for its decision. Where the State Party revokes, modifies, or invalidates an Advance Ruling with retroactive effect, it may only do so where the ruling was based on false or misleading information.
 9. Each State Party shall provide, upon written request of an Applicant, an administrative review of the Advance Ruling or of the decision to revoke, modify, or invalidate it.
 10. An Advance Ruling issued by a State Party shall be binding throughout its territory.
 11. Each State Party shall endeavour to make its Advance Rulings publicly available on the internet, taking into account the need to protect commercially confidential information. A State Party may redact portions of an Advance Ruling for reasons of confidentiality in accordance with its laws, regulations and procedures.

Article 7

Pre-arrival Processing

1. Each State Party 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.
2. Each State Party shall, where appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

Article 8

Electronic Payment

Each State Party 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.

Article 9

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

1. Each State Party 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.
2. As a condition for such release, a State Party 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. Such guarantee shall not be greater than the amount the State Party requires to ensure payment of customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.
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.
5. The guarantee as set out in paragraphs 2 and 4 of this Article shall be discharged when it is no longer required.

6. Nothing in this Article shall affect the rights of a State Party to examine, detain, seize, confiscate or deal with the goods in any manner not otherwise inconsistent with the State Party's rights and obligations under the Agreement.

Article 10

Risk Management

1. Each State Party shall, to the extent possible, adopt or maintain a Risk management system for customs control.
2. Each State Party shall design and apply Risk management in a manner as to avoid arbitrary or unjustifiable discrimination, or a disguised restriction on international trade.
3. Each State Party 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 State Party may select, on a random basis, consignments for such controls as part of its Risk management.
4. Each State Party shall base Risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, inter alia, the Harmonised 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.

Article 11

Post-clearance Audit

1. With a view to expedite the release of goods, each State Party shall adopt or maintain post clearance audit to ensure compliance with Customs and other related laws and regulations.
2. Each State Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each State Party 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 State Party 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.
3. The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.
4. State Parties shall, wherever practicable, use the result of post-clearance audit in applying Risk management.

Article 12

Establishment and Publication of Average Release Times

1. State Parties are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as the Time Release Study of the World Customs Organization (referred to in this Annex as the "WCO").
2. Each State Party may determine the scope and methodology of such average release time measurement in accordance with its needs and capacity.
3. State Parties are encouraged to share with the Sub-Committee on Trade Facilitation, Customs Cooperation and Transit their experiences in measuring average release times, including methodologies used, bottlenecks identified, and any resulting effects on efficiency.

Article 13

Trade Facilitation Measures for Authorised Operators

1. Each State Party shall provide additional Trade Facilitation measures related to import, export, or transit formalities and procedures, pursuant to paragraph 4 of this Article, to operators who meet specified criteria, hereinafter called Authorised Operators. Alternatively, a State Party may offer such Trade Facilitation measures through customs procedures generally available to all operators and is not required to establish a separate scheme.
2. The specified criteria to qualify as an Authorised Operator shall be related to compliance or the risk of non-compliance with requirements specified in a State Party's laws, regulations or procedures.
3. The criteria referred to in paragraph 2 of this Article shall be published and may include:
 - (a) an appropriate record of compliance with customs and other related laws and regulations;
 - (b) a system of managing records to allow for necessary internal controls;
 - (c) financial solvency, including, where appropriate, provision of a sufficient security or guarantee; and
 - (d) supply chain security.
4. The criteria referred to in paragraph 3 of this Article shall not:
 - (a) be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail; and

- (b) to the extent possible, restrict the participation of small and medium-sized enterprises.
5. The Trade Facilitation measures provided pursuant to paragraph 1 of this Article shall include at least three (3) of the following measures⁵:
- (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;
 - (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 Authorised Operator or another place authorised by Customs.
6. State Parties are encouraged to develop Authorised 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. In order to enhance the Trade Facilitation measures provided to operators, State Parties shall afford to other State Parties the opportunity of negotiating mutual recognition of Authorised Operator schemes.
8. State Parties shall exchange relevant information within the Sub- Committee on Trade Facilitation, Customs Cooperation and Transit about Authorised Operator schemes in force.

Article 14

Expedited Shipments

1. Each State Party 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.⁶ If a State Party employs criteria⁷ limiting who may apply, the State Party may, in published criteria, require that the Applicant shall,

⁵ A measure listed in paragraphs 3 of this Article from (a) to (g) will be deemed to be provided to authorized operators if it is generally available to all operators

⁶ In cases where a State Party has an existing procedure that provides the treatment in paragraph 2 in this Article, this provision does not require that State Party to introduce separate expedited release procedures.

⁷ Such application criteria, if any, shall be in addition to the State Party's requirements for operating with respect to all goods or shipments entered through air cargo facilities.

as conditions for qualifying for the application of the treatment described in paragraph 2 of this Article 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 State Parties' 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 2 of this Article;
- (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; and
- (h) comply with other conditions directly related to the effective enforcement of the State Parties' laws, regulations, and procedural requirements that specifically relate to providing the treatment described in paragraph 2 of this Article.

2. Subject to paragraphs 1 and 3 of this Article, State Parties shall:

- (a) minimise 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;
- (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 recognising that a State Party 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 goods, provided the treatment is not limited to low value goods; 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.
3. Nothing in paragraphs 1 and 2 of this Article shall affect the rights of a State Party to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including the use of Risk management systems.
 4. Further, nothing in paragraphs 1 and 2 of this Article shall prevent a State Party from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

Article 15

Perishable Goods

1. Each State Party shall, with a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, 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.
2. Each State Party shall give appropriate priority to perishable goods when scheduling any examinations that may be required.
3. Each State Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release.
4. Each State Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities.
5. The movement of the goods to the storage facilities, including authorisations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities.
6. A State Party shall, where practicable and in accordance with domestic legislation, upon the request of an importer, provide for any procedures necessary for release to take place at those storage facilities.

Article 16

Use of International Standards

1. Each State Party shall endeavour to use international standards and elements for import, export and transit data maintenance and reporting that are consistent with international best practice.
2. Each State Party shall share, through the Secretariat, relevant information and best practices, on the implementation of international standards for import, export, or transit procedures as appropriate.
3. The State Parties shall, as appropriate, discuss specific standards for import, export, or transit procedures whether and/or how they contribute to Trade Facilitation.

Article 17

Use of Information Technology

1. Each State Party shall, to the extent practicable, use the most modern information and communications technology to expedite procedures for the release of goods, including those in transit.
2. In the fulfilment of the obligations referred to in paragraph 1 of this Article, each State Party shall endeavour to:
 - (a) make available by electronic means any declaration or other form that is required for the import, export or transit of goods;
 - (b) allow documentation for import, export, or transit to be submitted electronically;
 - (c) establish an electronic system for data exchange relating to trade information which is accessible and continuously promote data exchange by the importers, exporters and persons engaged in transit of goods; and
 - (d) collaborate with other State Parties for the implementation of mutually compatible electronic systems that enable the intergovernmental exchange of trade data amongst the State Parties.

Article 18

Single Window

1. State Parties shall endeavour to establish and 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 national authorities. After the examination by the national authorities of the documentation and / or data, the results shall be notified to the applicants through the Single Window in a timely manner.

2. In cases where documentation and / or data requirements have already been fulfilled through the Single Window, the same documentation and / or data requirements shall not be required by national authorities except in urgent circumstances and other limited exceptions which are made public.
3. State Parties shall notify the Secretariat of the details of operation of the Single Window.
4. State Parties shall, to the extent practicable, use information technology to support the single window.

Article 19

Freedom of Transit

Each State Party shall ensure the freedom of transit through its territories in accordance with Article V of GATT 1994 and Article 11 of the WTO Agreement on Trade Facilitation.

Article 20

Documentation

1. Each State Party shall apply uniform import, export, and Transit procedures and uniform documentation requirements for the release of goods throughout its territory.
2. Nothing in this Article shall prevent a State Party from differentiating its import, export, and Transit procedures and documentation requirements based on:
 - (a) the nature and type of goods, or their means of transport; and
 - (b) risk management.
3. Each State Party shall periodically review, and based on the results of the review, ensure, as appropriate, that import, export, and transit procedures and documentation requirements are:
 - (a) adopted and applied with a view to prompt release of goods;
 - (b) adopted and applied in a manner that reduces the time and cost of compliance with such procedures;
 - (c) the least trade-restrictive measure available to the State Party, taking into account its financial capabilities, in order to achieve its policy objectives; and
 - (d) removed forthwith if no longer required to fulfil the State Party's policy objectives in question.
4. Each State Party shall, to the extent possible, accept paper or electronic copies of documents required for importation, exportation or transit of goods through its territory.

Article 21

Fees, Charges and Penalties

1. Each State Party shall ensure, in accordance with Articles II, V and VIII of the GATT, that all fees and charges of whatever character other than customs duties imposed on or in connection with importation, exportation or Transit shall be limited in amount to the approximate cost of services rendered, which shall not be calculated on an *ad valorem* basis, and shall not represent an indirect protection to domestic goods or a taxation of imports, exports or goods in transit for fiscal purposes.
2. Each State Party shall publish a list of fees and charges referred to in paragraph 1 of this Article as well as any amendments thereto. Such fees and charges shall not be applied until information on them has been published.
3. Each State Party shall periodically review its fees and charges with a view to reducing their number and diversity, where practicable.
4. Each State Party shall ensure that the penalty for the breach of a Customs Law, regulation, or procedural requirement is imposed only on the person or persons responsible for the breach under its laws.
5. 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.
6. Each State Party 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 5 of this Article.
7. Each State Party 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 or persons 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.
8. When a person voluntarily discloses to a State Party's Customs Authority the circumstances of a breach of a Customs Law, regulation, or procedural requirement prior to the discovery of the breach by the Customs Authority, the State Party is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.
9. The provisions of this Article shall apply to the penalties on traffic in Transit.
10. For purposes of this Article, the term "penalties" shall mean those imposed by a State Party's Customs Authority for a breach of the State Party's Customs Laws, regulations, or procedural requirements.

Article 22

Review and Appeal

1. Each State Party shall provide that any person to whom Customs Authorities issue an administrative decision 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. Each State Party shall ensure that an authority conducting a review under paragraph 1 of this Article promptly notifies the person affected of its decision and the reasons thereof in writing.
3. Where a person receives a decision on administrative or judicial review as provided for under paragraph 1 of this Article, that decision shall be applicable in the same manner throughout the territory of the State Party with respect to the same goods.

Article 23

Use of Customs Brokers

1. Without prejudice to the important policy concerns of some State Parties that currently maintain a special role for customs brokers, from the entry into force of this Agreement, State Parties shall not introduce the mandatory use of customs brokers.
2. Each State Party shall notify the Secretariat and publish its measures on the use of customs brokers. Any subsequent modifications thereof shall be notified and published promptly.
3. With regard to the licensing of customs brokers, State Parties shall apply rules that are transparent and objective.

Article 24

Pre-shipment Inspection

Each State Party shall not require the use of pre-shipment inspection entities in relation to tariff classification or customs valuation.

Article 25

Border Agency Cooperation

1. Each State Party shall ensure that its authorities and agencies responsible for border control 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. State Parties shall, to the extent possible and practicable, cooperate on mutually agreed terms with other State Parties with whom they share a common border with a view to coordinating procedures at border crossings to facilitate cross-border trade. Such cooperation and coordination may include:
 - (a) alignment of working days and hours;
 - (b) alignment of procedures and formalities;
 - (c) development and sharing of common facilities;
 - (d) joint controls; and
 - (e) establishment of one stop border post control.

Article 26

Other Measures to Facilitate Trade

1. State Parties recognise the importance of cooperation in order to expedite the movement of goods and reduce the cost of doing business and the volume of paper work in respect of trade within the AfCFTA.
2. The Secretariat shall keep State Parties informed regarding trade facilitation activities, instruments, recommendations and guidelines of other international organisations, particularly of:
 - a) The UN Economic Commission for Africa (UNECA);
 - b) The United Nations Conference on Trade and Development (UNCTAD);
 - c) The World Customs Organisation (WCO);
 - d) The International Maritime Organisation (IMO);
 - e) The International Civil Aviation Organisation (ICAO);
 - f) The International Standards Organisation (ISO);
 - g) The International Chamber of Commerce (ICC) and the International Bureau of Chamber of Commerce (IBCC);

- h) The International Air Transport Association (IATA);
- i) The International Chamber of Shipping (ICS); and
- j) The World Trade Organisation (WTO).

Article 27

Sub-Committee on Trade Facilitation, Customs Cooperation and Transit

1. The Committee on Trade in Goods shall, in accordance with Article 31 of the Protocol on Trade in Goods, establish a Sub-Committee on Trade Facilitation, Customs Cooperation and Transit.
2. The Sub-Committee shall be composed of duly designated representatives from State Parties and shall carry out the responsibilities assigned to it under this Annex or by the Committee on Trade in Goods.

Article 28

National Committee on Trade Facilitation

Each State Party 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 Annex.

Article 29

Implementation

1. State Parties shall expedite the implementation of this Annex.
2. The extent and the timing of implementation of the provisions of this Annex shall be related to the implementation capacities of State Parties, the Sub-Committee for Trade Facilitation, Customs Cooperation and Transit or as notified under the WTO Agreement on Trade Facilitation.

Article 30

Dispute Settlement

Any dispute between the State Parties arising out of or relating to the interpretation or application of any provision of this Annex shall be settled in accordance with the Protocol on Rules and Procedures on the Settlement of Disputes.

Article 31
Review and Amendment

This Annex shall be subject to review and amendments in accordance with Articles 28 and 29 of the Agreement.