

**INTERIM AGREEMENT ESTABLISHING AN ECONOMIC
PARTNERSHIP AGREEMENT BETWEEN THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND, OF THE ONE PART,
AND THE REPUBLIC OF CAMEROON, OF THE OTHER PART**

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
(the ‘United Kingdom’ or ‘the UK’)

of the one part,

and

THE REPUBLIC OF CAMEROON (‘Cameroon’),

of the other part

PREAMBLE

NOTING the experience under the *Interim Agreement with a view to an Economic Partnership Agreement between the European Union and its Member States, of the one part, and the Central Africa Party of the other part* (‘EU-Central Africa iEPA’);

RECOGNISING THAT this Agreement builds on the experience of the Partnership Agreement between the Members of the African, Caribbean and Pacific (‘ACP’) Group of States, of the one part, and the European Community (‘EC’) and its Member States, of the other part, signed on 23 June 2000, revised on 25 June 2005, and further revised on 22 June 2010 (‘the Cotonou Agreement’);

HAVING REGARD to the Joint Statement of the Parties relating to the Objectives and Essential and Fundamental Elements of this Agreement;

CONVINCED that this Economic Partnership Agreement will create a new and more favourable climate for their relations in the areas of economic governance, trade and investments and create new opportunities for growth and development;

WHEREAS the liberalisation of trade, of establishment and of trade in services between the Parties must be based on the regional integration of the Central African States, have the objective of fostering their smooth and gradual integration into the global economy, with due regard for their political choices and their development priorities, and fulfil the conditions laid down in the World Trade Organization (‘WTO’) agreements;

WHEREAS the Parties shall not encourage foreign direct investment by making their domestic environmental, labour or occupational health and safety legislation and regulations less stringent or by relaxing their domestic labour legislation and regulations or regulations designed to protect and promote cultural diversity. The Parties therefore reaffirm their commitment to comply with these domestic laws or regulations or to propose to do so in order to encourage the establishment, acquisition, expansion or retention in their territory of an investment or of an investor,

HAVE DECIDED AS FOLLOWS:

TITLE I OBJECTIVES

ARTICLE 1

Interim Economic Partnership Agreement

This Agreement establishes an interim Economic Partnership Agreement ('EPA').

This Agreement comprises actual and enforceable commitments according to the provisions of this Agreement and also sets out further areas for negotiations with a view to incorporating additional elements.

ARTICLE 2

General objectives and scope

The general objectives of this Agreement are to:

- (a) contribute to the reduction and eventual eradication of poverty by establishing a trade partnership consistent with the objectives of sustainable development, the Sustainable Development Goals ('SDGs') and the Objectives and Essential and Fundamental Elements of this Agreement, set out in Annex IV;
- (b) promote an economy in Cameroon that is more competitive and diversified, and enjoys stronger growth as the basis for such a regional economy in Central Africa;
- (c) foster economic cooperation and good governance in Cameroon, supporting these objectives and regional integration in the Central African region;
- (d) promote the gradual integration of Cameroon into the global economy, in accordance with its political choices and its development priorities, contributing to such integration in the Central African region;

- (e) improve the capacities of Cameroon in terms of trade policy and trade-related issues, as the basis for such improvement in the Central African region;
- (f) establish and implement an effective, predictable and transparent regulatory framework for trade and investment in Cameroon, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of products and services, competitiveness and economic growth in the Central African region;
- (g) strengthen existing relations between the Parties on the basis of solidarity and mutual interest. To this end, in line with the WTO obligations, the Agreement will enhance commercial and economic relations, support a trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade;
- (h) promote private-sector development and employment growth.

ARTICLE 3

Specific objectives

The specific objectives of this Agreement are to:

- (a) help reduce poverty, promote economic cooperation and good governance in Cameroon and increase Cameroon's production, export and supply capacities, as well as its ability to attract foreign investment and its capacities in terms of trade policy and trade-related issues, and thereby contribute to promoting regional integration;
- (b) foster the smooth and gradual integration of Cameroon into the global economy, in accordance with its political choices and its development priorities, supporting such integration for the Central African region;
- (c) strengthen existing relations between the Parties on the basis of solidarity and mutual interest;
- (d) create an Agreement that is compatible with the rules of the WTO;

- (e) establish a basis for negotiating and implementing an effective, predictable and transparent regulatory framework for trade, investment, competition, intellectual property, public procurement and sustainable development in the Central African region, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of goods and services, competitiveness and economic growth in the region;
- (f) provide a roadmap for negotiations on the areas referred to in paragraph (e) with a view to extending the scope of the Agreement.

TITLE II PARTNERSHIP FOR DEVELOPMENT

ARTICLE 4

Framework for capacity building in Cameroon

The Parties affirm their commitment to promote capacity building and economic modernisation in Cameroon using the various instruments at their disposal, for example, by means of trade policy instruments and development cooperation as set out in Article 7.

ARTICLE 5

Priority areas for capacity building and modernisation

1. Cameroon, in partnership with the UK, shall promote a quantitative and qualitative increase in the goods and services it produces and exports, as the basis for promoting such an increase in the Central African region, particularly in the following areas:

(a) Development of basic infrastructure

- Transport
- Energy
- Telecommunications

(b) Agriculture and food safety

- Agricultural production
- Agro-industry

- Fisheries
 - Stock farming
 - Aquaculture and fish stocks
- (c) Industry, diversification and competitiveness of economies
- Modernisation of businesses
 - Industry
 - Standards and certification (sanitary and phytosanitary ('SPS') measures, quality, zootechnical standards, etc.)
- (d) Strengthening of regional trade
- Development of the regional common market
 - Taxation and customs
- (e) Improvement of the business environment
- Harmonisation of trade policies
2. In implementing this partnership, the Parties shall refer to Annex I to this Agreement.
3. In the implementation of this Agreement, the Parties affirm their commitment to promote the modernisation of the productive sectors in Cameroon affected by this Agreement, by means of development cooperation as set out in Article 7.

ARTICLE 6

Business environment

The Parties consider that the business environment is an essential vehicle for economic development, and that the provisions of this Agreement are therefore geared towards achieving this common objective. Cameroon, which is also a signatory of the OHADA Treaty (Organisation for the Harmonisation of Business Law in Africa)¹, undertakes to apply and implement the provisions of this Treaty effectively and without discrimination.

¹ In the event of accession, this Article will need to be amended to reflect whether an acceding state or regional organisation is party to the OHADA treaty.

ARTICLE 7

Development finance cooperation

1. UK financing pertaining to development cooperation between Cameroon and the UK supporting the implementation of this Agreement shall be within the framework for development cooperation as set out in Annex IV. In this context, supporting the implementation of this Agreement shall be one of the priorities.
2. The UK undertakes to support, by means of its development policies and instruments — including aid for trade — development activities for economic cooperation and for the implementation of this Agreement, in accordance with the principles of effectiveness and complementarity of aid. The UK may provide this support to the key areas listed in Article 5 and Annex I, or to other areas of assistance.
3. The Parties shall cooperate in order to facilitate the participation of other donors willing to support the efforts of Cameroon to achieve the objectives of this Agreement.
4. The Parties recognise the usefulness of specific financing mechanisms which support the implementation of this Agreement, and will support the efforts in this direction.

ARTICLE 8

Supporting the implementation of trade-related rules

The Parties agree that the implementation of trade-related rules, for which the areas of cooperation are detailed in the individual Chapters of this Agreement, shall help to achieve the objectives of this Agreement. Cooperation in this area shall be in accordance with the arrangements set out in Article 7.

ARTICLE 9

Financing of the partnership

1. The Parties agree to coordinate support which will help to finance effectively the priority measures intended to build productive capacity in Cameroon, as indicated in Article 5, and the measures referred to in Article 10.
2. In accordance with the principles of development effectiveness, the Parties shall cooperate to mobilise resources including from other donors relating specifically to the areas of cooperation in this Agreement and the activities listed in Annex I.

3. The UK will provide funding through mechanisms such as the UK Prosperity Fund to support implementation of this Agreement.

ARTICLE 10

Cooperation on fiscal adjustment

1. The Parties recognise the challenges which the elimination or substantial reduction of the customs duties provided for in this Agreement may pose for Cameroon, and they agree to establish a dialogue and cooperation in this area.

2. In the light of the dismantling schedule set out in Article 21 and approved by the Parties to this Agreement, the Parties agree to establish an in-depth dialogue on the fiscal adjustment measures to be taken which could restore budget balance in the long term.

3. Further to paragraphs 1 and 2 of this Article, the Parties agree to cooperate, within the framework of Article 7, and undertake to implement technical and financial assistance measures which may be provided through multilateral organisations and international financial institutions in the following areas:

- (a) contribution to absorbing the net fiscal impact in full complementarity with the fiscal reforms;
- (b) support for fiscal reform together with dialogue in this area.

4. The Parties undertake to agree, within the EPA Committee as defined in Article 92, and as soon as possible, on the methodology for estimating net fiscal impact. In this same context the Parties shall subsequently agree on the complementary measures and studies to be undertaken.

ARTICLE 11

Cooperation in international fora

The Parties shall endeavour to cooperate in all international fora where issues of interest to this partnership are discussed.

ARTICLE 12

Review of the partnership for development

The Parties agree to review in greater detail the partnership for development established by this Title, including the details of its implementation.

TITLE III
TRADE REGIME FOR GOODS

CHAPTER 1
Customs duties and non-tariff measures

ARTICLE 13

Rules of origin

1. For the purposes of this Chapter, ‘originating’ shall apply to goods that conform with the rules of origin set out in Interim Protocol 2A and Interim Protocol 2B to this Agreement.
2. The EPA Committee, in view of the interim nature of Interim Protocol 2A and Interim Protocol 2B, shall establish a common reciprocal regime governing the rules of origin in due course, which shall be annexed to this Agreement by the EPA Committee. That new ‘Protocol 2’ shall replace the two Interim Protocols and shall enter into force on a date to be agreed by the EPA Committee and to be published in the official journal or website of both Parties.
3. The Parties shall review the provisions in force governing the rules of origin, with a view to simplifying the concepts and methods used for the purpose of determining origin in the light of Central Africa’s development goals. As part of this review, the Parties shall take into account technological development, production processes and all other factors including reforms under way in relation to rules of origin which could require amendments to the negotiated reciprocal regime. Any amendment or replacement shall be effected by decision of the EPA Committee.

ARTICLE 14

Customs duties

‘Customs duties’ shall mean duties or charges of any kind, including any form of surcharge or supplement, imposed on or in connection with the import or export of goods. These do not include:

- (a) charges equivalent to taxes or other internal charges imposed in accordance with Article 23, below, on national treatment;
- (b) anti-dumping, countervailing or safeguard measures applied in accordance with the provisions of Chapter 2 on trade defence instruments;
- (c) fees or other charges imposed in accordance with Article 18.

ARTICLE 15

Elimination of customs duties on exports

1. No new customs duties on exports shall be introduced in trade between the Parties, nor shall such duties be increased beyond those that applied on entry into force of this Agreement, provided those duties were permitted under the EU-Central Africa iEPA.
2. However, in the event of a serious public finance problem or the need for greater environmental protection, Cameroon may, after consultation with the UK, introduce customs duties on exports for a limited number of additional goods.
3. The EPA Committee shall undertake a regular evaluation in order to examine the impact and relevance of customs duties on exports applied under this Article.

ARTICLE 16

Movement of products

1. This Article applies only in the event of an accession.
2. Products originating in the UK or in the Central African Party shall be assessed duties only once in the territory of the other Party.
3. For products originating in the UK, the customs duty to be paid in accordance with this Agreement shall be levied on behalf of the Central African Contracting State, as defined in Article 95, whose territory constitutes the place of consumption.
4. The Central Africa Party shall take all necessary measures to ensure the effective implementation of the provisions of this Article and to promote the free movement of goods in the territories of the Central African Contracting States as defined in Article 95. The two Parties agree to cooperate in relation to this matter as per Articles 7 and 8. This cooperation shall be adapted according to the type of mechanism ultimately chosen by the Central African Party.
5. The Parties agree to cooperate with a view to facilitating the movement of goods and simplifying customs procedures as provided for under Chapter 3 of Title III.

ARTICLE 17

Classification of products

The classification of products covered by this Agreement shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonised Commodity Description and Coding System ('HS').

ARTICLE 18

Fees and other charges

1. Fees and other charges referred to in Article 14(c) shall be limited in amount to the approximate cost of services rendered and shall not constitute indirect protection for domestic products or taxation of imports or exports for fiscal purposes. They shall be subject to specific tariffs corresponding to the approximate cost of services rendered and shall not be calculated on an *ad valorem* basis. The fees and other charges shall not be imposed for consular formalities, such as consular certificates and invoices (an exhaustive list to be drawn up by the EPA Committee).
2. In the event of an accession, the Central Africa Party shall, in order to promote regional integration and ensure clarity for economic operators, maintain standardised provisions relating to the area covered by this Article.

ARTICLE 19

More favourable treatment on the basis of economic integration agreements

1. With regard to the areas covered by this Chapter, the UK shall grant Cameroon any more favourable treatment which could result from the UK becoming party to an economic integration agreement with third parties after this Agreement has been signed.
2. With regard to the areas covered by this Chapter, Cameroon shall grant the UK any more favourable treatment which could result from Cameroon becoming party to an economic integration agreement with a major trading partner after this Agreement has been signed.
3. If Cameroon has received substantially more favourable treatment from a major trading partner than that provided by the UK in an economic integration agreement concluded by Cameroon with that same partner, the Parties shall enter into consultations and decide together on the implementation of paragraph 2.
4. For the purposes of this Article, 'economic integration agreement' shall mean an agreement which substantially liberalises trade and abolishes or eliminates discrimination between the parties by eliminating existing discriminatory measures and/or prohibiting new or more discriminatory measures, either upon entry into force of the agreement or on the basis of a reasonable time-frame.

5. For the purposes of this Article, ‘major trading partner’ shall signify any developed country or any country accounting for more than 1 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for more than 1.5 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2².

6. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of one of the Parties being party to a regional economic integration agreement with a third party on the date of signature of this Agreement.

ARTICLE 20

Customs duties on products originating in Cameroon

1. Products originating from Cameroon shall be imported into the UK free of customs duties, with the exception of the products indicated, and under the conditions set out in Annex II.

2. No new customs duties shall be introduced in trade between the Parties, nor shall those already applied be increased.

ARTICLE 21

Customs duties on products originating in the UK

1. For each product, the basic customs duty shall be that specified in Annex III.

2. No new customs duties shall be introduced in trade between the Parties, nor shall those specified in Annex III be increased.

3. Customs duties on imports of products considered as originating in the UK and listed in Annex III under categories ‘1’, ‘2’ and ‘3’ shall be definitively eliminated as per the table in paragraph 5 below, subject to paragraph 4.

4. If, before the EU-Central Africa iEPA ceases to apply to the UK, the parties to that Agreement agree (formally, informally or by conduct) or apply more favourable tariff treatment to imports of EU goods, that more favourable treatment shall apply to imports of UK goods and the EPA Committee shall amend paragraph 5 to reflect this.

² For this calculation, official WTO data on the world's leading exporters of products (excluding intra-EU trade) shall be used.

5. The tariff reduction percentages set out in the table below shall be applied to the tariffs laid down in paragraph 1.

Years	Product Groups			
	1	2	3	5
01/01/2021	100%	60%	10%	0%
04/08/2021	100%	75%	20%	0%
04/08/2022	100%	90%	30%	0%
04/08/2023	100%	100%	40%	0%
04/08/2024	100%	100%	50%	0%
04/08/2025	100%	100%	60%	0%
04/08/2026	100%	100%	70%	0%
04/08/2027	100%	100%	80%	0%
04/08/2028	100%	100%	90%	0%
04/08/2029	100%	100%	100%	0%

6. Imports of products originating in the UK and listed in Annex III under category '5' shall comprise products for which customs duties are determined in accordance with the provisions of paragraph 1 above; customs duties in this category shall be neither reduced nor eliminated.

7. In the event of serious difficulties in respect of imports of a given product, the schedule for tariff reduction and dismantling may be reviewed by the EPA Committee by common accord with a view to possibly extending the period of reduction or elimination. During a review of this kind, the calendar period for which the review has been requested may not be extended, for the product concerned, beyond the maximum transitional period for the reduction or elimination of tariffs provided for this same product. If the EPA Committee has not made a decision within 30 days of an application to review the timetable, Cameroon may suspend the timetable provisionally for a period which may not exceed one year.

ARTICLE 22

Prohibition of quantitative restrictions

Upon entry into force of this Agreement, all prohibitions or restrictions on imports or exports affecting trade between the two Parties shall be eliminated, apart from the customs duties, taxes, fees and other charges referred to under Article 18 of this Chapter, whether made effective through quotas, import or export licenses or other measures. No new measures may be introduced. The provisions of this Article shall apply without prejudice to the provisions of Chapter 2 of this Agreement on trade defence instruments.

ARTICLE 23

National treatment on internal regulations and taxation

1. Imported products originating in the territory of the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.
2. Imported products originating in the territory of the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the origin of the product.
3. Neither Party shall establish or maintain any internal regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from national sources. Moreover, neither Party shall otherwise apply internal quantitative regulations so as to afford protection to national production.
4. No internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions shall be applied in such a manner as to allocate any such amount or proportion among external sources of supply.
5. In accordance with Article III.8(b) of the General Agreement on Tariffs and Trade of 1994 ('GATT 1994'), the provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products.
6. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.
7. The provisions of this Article shall apply without prejudice to the provisions of Chapter 2 of this Agreement on trade defence instruments.

ARTICLE 24

Agricultural export subsidies

1. No Party may introduce new export subsidies or increase any existing subsidy

of this nature on agricultural products destined for the territory of the other Party. With regard to existing subsidies, this paragraph shall not prohibit increases due to variations in the world prices of the products in question.

2. For any group of products, as defined in paragraph 3, which receive an export refund under UK legislation for the same basic product for which Cameroon has undertaken to eliminate its tariffs, the UK undertakes to dismantle all existing subsidies (if any) for exports of this group of products — corresponding to the same basic product — to the territory of Cameroon.

3. This Article shall apply to products covered by Annex I of the WTO Agreement on Agriculture.

4. This Article shall be without prejudice to the application by Cameroon of Article 9.4 of the WTO Agreement on Agriculture and Article 27 of WTO Agreement on Subsidies and Countervailing Measures.

ARTICLE 25

Food security

Should the implementation of this Agreement lead to problems with the availability of, or access to, the foodstuffs necessary to ensure food security, and where this situation gives rise or is likely to give rise to major difficulties for Cameroon (or, following an accession, another Central African Contracting State), Cameroon or such State may take appropriate measures in accordance with the procedures laid down in Article 31.

ARTICLE 26

Special provisions on administrative cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and control of the preferential treatment granted under this Title and underline their commitment to tackle irregularities and fraud in customs and related matters.

2. Where one Party obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned in accordance with this Article.

3. For the purposes of this Article, a failure to provide administrative cooperation shall be defined, *inter alia*, as:

- (a) a recurrent failure to respect the obligation to verify the originating status of the product(s) concerned;
- (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin; or
- (c) a repeated refusal or undue delay in granting authorisation to conduct a cooperation mission to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) The Party which obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of this proof together with the objective information and enter into consultations within the EPA Committee with a view to reaching a solution acceptable to both Parties, on the basis of all relevant information and objective findings;
- (b) Where the Parties have entered into consultations in the EPA Committee as provided for above and have not been able to agree on an acceptable solution within three months of notification, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay; and
- (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. The EPA Committee shall be notified of temporary suspensions immediately after their adoption. Such suspensions shall be the subject of periodic consultations within the EPA Committee, particularly with a view to their termination as soon as the conditions for their application no longer exist.

5. At the same time as the notification of the EPA Committee provided for in paragraph 4(a) of this Article, the Party concerned shall publish a notice to importers in its official journal or website. This notice to importers shall indicate that, for the product concerned, proof has been obtained, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

ARTICLE 27

Management of administrative errors

In case of error by the competent authorities in the management of preferential systems for exports, and in particular in the application of rules defining the concept of ‘originating’ products and methods of administrative cooperation, where this error leads to consequences in terms of imports and exports the Party facing such consequences may request the EPA Committee to examine the possibility of adopting all appropriate measures with a view to resolving the situation.

ARTICLE 28

Cooperation

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- supporting the implementation of trade policy commitments arising from this Agreement;
- training/support in the interpretation and application of these rules.

CHAPTER 2

Trade defence instruments³

ARTICLE 29

Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent the UK, or Cameroon, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO Agreements. For the purposes of this Article, origin shall be determined in accordance with the Parties’ non-preferential rules of origin.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products from Cameroon, the UK shall consider the possibility of constructive remedies as provided for in the relevant WTO Agreements.
3. The UK shall notify Cameroon of the receipt of a properly documented complaint before initiating any investigation.

³ In the event of an accession, references in this Chapter to ‘Cameroon’, ‘Party’ and ‘importing Party’ shall be replaced with references to ‘Central African Contracting State’ or ‘Central African Contracting States’ as the context requires.

4. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.

5. The provisions of this Article shall not be subject to the dispute settlement provisions of this Agreement.

6. In the event of an accession, the Parties agree that paragraphs 7 and 8 shall apply.

7. Where an anti-dumping or countervailing measure has been imposed on behalf of two or more Central African Contracting States at least by a regional or sub-regional authority there shall be one single instance of judicial review, including the stage of appeals.

8. Where anti-dumping or countervailing measures may be imposed on a regional or sub-regional basis and on a national basis, these measures shall not be applied simultaneously to the same product by the regional or sub-regional authorities and the national authorities.

ARTICLE 30

Multilateral safeguard measures

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent Cameroon or the UK from adopting measures in accordance with Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture. For the purposes of this Article, origin shall be determined in accordance with the Parties' non-preferential rules of origin.

2. Not later than 180 days after the entry into force of this Agreement, the EPA Committee shall review, in the light of the development needs of Cameroon and without prejudice to paragraph 1, whether to provide for a period during which the UK shall exclude imports from Cameroon from any measures taken pursuant to Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.

3. The provisions of paragraph 1 shall not be subject to the dispute settlement provisions of this Agreement.

ARTICLE 31

Bilateral safeguard measures

1. Without prejudice to the provisions of Article 30, after having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 20 and 21, under the conditions and

in accordance with the procedures laid down in this Article.

2. Safeguard measures as referred to in paragraph 1 may be taken where a product originating in the territory of one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious damage to the domestic industry producing like or directly competitive products in the territory of the importing Party;
- (b) disruption in a sector of the economy, particularly where this disruption gives rise to major social problems or difficulties which could seriously jeopardise the economic situation of the importing Party; or
- (c) disruption in the markets of like or directly competitive agricultural products⁴ or in the mechanisms regulating those markets.

3. The safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious damage or disruption, as defined in paragraphs 2 and 4(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) the suspension of any further reduction of the applicable import duty provided for under this Agreement for the product concerned;
- (b) an increase in the customs duty on the product concerned to a level which does not exceed the customs duty applied to other WTO Members; and
- (c) the introduction of tariff quotas on the product concerned.

4. (a) Without prejudice to the provisions of paragraphs 1, 2 and 3, where a product originating in the UK is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c) above to Cameroon, Cameroon may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 5 to 8;

- (b) Cameroon may take safeguard measures where a product originating in the UK, following the reduction of customs duties, is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disruption to an infant industry producing like or directly competitive products. This clause shall be applicable until 3 August 2029. Measures must be taken in accordance with the provisions of paragraphs 5 to 8.

⁴ For the purposes of this Article, agricultural products shall be those covered by Annex I of the WTO Agreement on Agriculture.

5.
 - (a) The safeguard measures referred to in this Article shall be maintained only for such time as is necessary to prevent or remedy the serious damage or disruption as defined in paragraphs 2 and 4, above;
 - (b) The safeguard measures referred to in this Article shall be applied for a period not exceeding two years. Where the circumstances warranting the imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where Cameroon applies a safeguard measure, such measures may nevertheless be applied for a period not exceeding four years and, where the circumstances warranting the imposition of safeguard measures continue to exist, be extended for a further maximum period of four years;
 - (c) The safeguard measures referred to in this Article which exceed one year shall have a clear timetable for being phased out by the end of the set period, at the latest;
 - (d) No safeguard measure referred to in this Article shall be applied to a product that has previously been subject to such a measure for a period of at least one year since the expiry of the measure.

6. For the implementation of paragraphs 1 to 5, the following provisions shall apply:
 - (a) Where a Party is of the opinion that one of the circumstances referred to in paragraphs 2 and/or 4 exists, it shall immediately refer the matter to the EPA Committee;
 - (b) The EPA Committee may make recommendations to remedy the circumstances which have arisen. If the EPA Committee has not made recommendations to remedy the circumstances, or if a satisfactory solution has not been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the situation in accordance with this Article;
 - (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 7 applies, the Party concerned shall, as soon as possible, supply the EPA Committee with all information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned;
 - (d) In selecting safeguard measures, priority must be given to those which solve the problem rapidly and effectively and disturb the functioning of this Agreement as little as possible;

- (e) All safeguard measures taken in accordance with this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their termination as soon as circumstances permit.

7. Where exceptional circumstances require immediate measures, the importing Party concerned may take the measures provided for in paragraphs 3 and/or 4 on a provisional basis without complying with the requirements of paragraph 6. Such action may be taken for a maximum period of 180 days where measures are taken by the UK and 200 days where measures are taken by Cameroon. The duration of any such provisional measure shall be counted as part of the period of duration of the measures and of any extension as referred to in paragraph 5. When taking such provisional measures, the interests of all stakeholders shall be taken into account. The importing Party concerned shall inform the other Party and shall refer the matter to the EPA Committee for examination.

8. If an importing Party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.

9. The relevant WTO Agreements shall not be invoked to prevent a Party from adopting safeguard measures in accordance with the provisions of this Article.

CHAPTER 3 Customs and trade facilitation

ARTICLE 32

Objectives

1. The Parties acknowledge the importance of customs and of trade facilitation in the evolving global trading environment. The Parties agree to increase cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective controls and facilitation of trade, and help promote the development and regional integration of the EPA signatory countries.

2. The Parties agree that legitimate public policy objectives, including those relating to security and the prevention of fraud, shall not be compromised in any way.

ARTICLE 33

Customs and administrative cooperation

1. In order to ensure compliance with the provisions of this Agreement and effectively respond to the objectives laid down in Article 32, the Parties shall:
 - (a) exchange information concerning customs legislation, regulations and procedures;
 - (b) develop joint initiatives relating to import, export and transit procedures, and initiatives designed to provide an effective service for the business community;
 - (c) cooperate on the automation of customs and trade procedures, and adopt, for the purpose of information exchange, the Data Model of the World Customs Organization ('WCO');
 - (d) cooperate in the planning and implementation of assistance with a view to facilitating customs reforms and implementing trade facilitation; and encourage consultations and cooperation between all bodies concerned with international trade.
2. Notwithstanding paragraph 1, the Parties' customs administrations shall provide mutual administrative assistance in accordance with the provisions of the Protocol on Mutual Administrative Assistance in Customs Matters, Protocol 1 to this Agreement. The EPA Committee shall make any amendments which it considers necessary to Protocol 1 by consensus.

ARTICLE 34

Terms of cooperation

1. The Parties recognise the importance of cooperation as regards customs and trade facilitation measures for the implementation of this Agreement.
2. In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas, *inter alia*:
 - (a) the application of modern customs techniques, including risk analysis and risk management, binding information, simplified procedures for imports and exports of products, subsequent verifications and company audit methods;
 - (b) the introduction of procedures which reflect where possible the international instruments and standards applicable in the field of customs and trade, including WTO rules on customs valuation and WCO

instruments and standards, *inter alia* the International Convention on the Simplification and Harmonisation of Customs Procedures, concluded at Kyoto on 18 May 1973 and revised at Brussels on 26 June 1999 (the ‘revised Kyoto Convention’), and the WCO Framework of Standards to Secure and Facilitate Global Trade; and

- (c) the computerisation of customs and trade procedures.

ARTICLE 35

Customs and trade standards

1. The Parties agree that their legislation, regulations and procedures, in the fields of customs and international trade, shall be based on:

- (a) international standards and instruments, including the revised Kyoto Convention, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO Data Model and the International Convention on the Harmonised Commodity Description and Coding System (‘HS’);
- (b) the introduction of a single administrative document, or an electronic equivalent, for the purpose of establishing customs declarations at the import and export stages;
- (c) modern customs techniques, including risk analysis and risk management, simplified procedures for imports and exports of products, subsequent verifications and company audit methods. Procedures should be transparent, efficient and simplified, in order to reduce costs and increase predictability for economic operators, including small and medium-sized enterprises;
- (d) non-discrimination in terms of requirements and procedures concerning imports, exports and products in transit, although it shall be accepted that consignments may be treated differently in accordance with objective risk management criteria;
- (e) regulations and procedures containing binding information, particularly on tariff classification, and origin;
- (f) simplified procedures for authorised traders;
- (g) the gradual development of information systems to facilitate the electronic exchange of data between traders, customs administrations and other bodies involved;
- (h) the facilitation of transit movements;

- (i) rules ensuring that penalties imposed for minor breaches of customs regulations or the requirements of international trade procedures are proportionate and non-discriminatory and that their application does not result in unwarranted delays;
 - (j) agreement that their respective customs provisions and procedures shall not require the mandatory use of customs brokers.
2. The Parties shall not require the mandatory use of pre-shipment inspections as defined in the WTO Agreement on Pre-shipment Inspection, in relation to tariff classification and customs valuation.
3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:
- (a) take the necessary measures, based on the relevant international recommendations, to simplify and standardise the data and documentation required by customs and the other institutions involved with international trade; simplify administrative formalities and requirements wherever possible in order to reduce the time needed for clearance, release and removal of products;
 - (b) implement effective, prompt and non-discriminatory procedures enabling the right of appeal against rulings, decisions and actions by customs and other administrations which affect imports, exports or goods in transit. Procedures for appeal shall be easily accessible and any costs shall be reasonable and not in excess of the costs necessary to process them;
 - (c) ensure that the highest standards of integrity are maintained by applying measures in line with the principles of the relevant international instruments and conventions.

ARTICLE 36

Transit of products

1. The Parties shall ensure freedom of transit through their territory via the route most convenient for transit. Any restrictions, controls or requirements must be non-discriminatory, proportionate and applied uniformly.
2. Without prejudice to legitimate customs control, the Parties shall accord to products in transit from the territory of one Party treatment not less favourable than that accorded to domestic products, in particular with respect to exports and imports and their movement.
3. The Parties shall operate bonded transport regimes that allow the transit of

products without payment of duties or other charges, subject to the provision of an appropriate guarantee.

4. The Parties shall promote and implement regional transit arrangements.
5. The Parties shall use international standards and instruments relevant to transit.
6. The Parties shall ensure cooperation and coordination across all relevant agencies in their territories to facilitate traffic in transit and promote cross-border cooperation.

Article 37

Relations with the business community

1. The Parties agree:
 - (a) to ensure that all information on legislation, regulations, procedures and required documents, duties and taxes, fees and other charges may be made publicly available, where possible electronically;
 - (b) on the need for regular consultations with the business community on the drafting of texts related to customs and international trade issues. To this end, appropriate mechanisms for regular consultation shall be put in place by the Parties;
 - (c) that a sufficient period of time must elapse between the publication and entry into force of any legislation, procedure, duty or charge, whether new or amended.
 - (d) to foster cooperation between operators and relevant administrations via the use of non-arbitrary and accessible procedures, such as memoranda of understanding based on the protocols promulgated by the WCO;
 - (e) to ensure that administrations' requirements in terms of international trade continue to meet the needs of the business community, follow best practices, and remain as unrestrictive to trade as possible.
2. The Parties shall make publicly available relevant notices of an administrative nature, including agency requirements, procedures, opening hours and operating procedures for customs offices at entry and/or exit points, and contact or information points;

ARTICLE 38

Customs valuation

1. Article VII of the GATT (1994) and the WTO Agreement on the implementation of Article VII of the GATT (1994) shall govern customs valuation rules applied to reciprocal trade between the Parties.
2. The Parties shall cooperate with a view to achieving a common approach to issues relating to customs valuation, including problems relating to transfer pricing.

ARTICLE 39

Regional integration in Central Africa

In taking forward customs reforms, and in order to facilitate trade, the Parties shall promote regional integration in Central Africa, aiming at developing standardised:

- requirements
- documentation
- data requirements
- procedures
- authorised trader schemes
- border procedures and opening hours
- transit requirements, bonded transport and guarantee schemes.

This should involve close cooperation between all relevant agencies and be based, wherever possible, on the use of relevant international standards.

CHAPTER 4

Technical barriers to trade, and sanitary and phytosanitary measures

ARTICLE 40

Objectives

The objectives of this Chapter are to facilitate trade in products between the Parties while increasing the capacity of the Parties to identify, prevent and eliminate obstacles to trade as a result of technical regulations, standards and conformity assessment

procedures applied by either Party, and increasing the capacity of the Parties to protect plants, animals and public health.

ARTICLE 41

Multilateral obligations and general background

1. The Parties reaffirm their rights and obligations under the WTO Agreement, and in particular the WTO Agreements on the Application of Sanitary and Phytosanitary Measures ('SPS Agreement') and on Technical Barriers to Trade ('TBT Agreement'). In the event of an accession of a Central African Contracting State that is not a WTO member, the Parties agree that this paragraph should be amended to add:

“Central African Contracting States which are not members of the WTO also confirm their commitment to comply with the obligations set out in the SPS and TBT Agreements with regard to all matters concerning relations between the Parties.”

2. The Parties reaffirm their commitment to improve public health in the territory of Cameroon, in particular by strengthening its capacity to identify unsafe products, pursuant to Article 47.

3. These commitments, rights and obligations shall inform the activities of the Parties under this Chapter.

ARTICLE 42

Scope and definitions

1. This Chapter shall apply to those measures within the scope of the WTO SPS and TBT Agreements.

2. Unless specified otherwise, for the purposes of this Chapter, the definitions of the WTO SPS and TBT Agreements, CODEX Alimentarius, the International Plant Protection Convention and the World Organisation for Animal Health shall apply, also for all references to 'products' in this Chapter.

ARTICLE 43

Competent authorities

With regard to SPS measures, the authorities of the Parties which are responsible for the implementation of the measures referred to in this Chapter are to be notified as follows:

- (i) the Parties will notify each other of a relevant competent authority on the coming into force of this Agreement and on any accession; and
- (ii) the Parties shall inform each other in a timely manner of any significant changes to the competent authorities.

ARTICLE 44

Zoning

When defining import conditions, the Parties may, on a case-by-case basis, propose and identify zones with a defined sanitary or phytosanitary status, taking account of international standards.

ARTICLE 45

Transparency of trade conditions and information exchange

1. The Parties shall inform each other of any changes to their legal and administrative import requirements for products (including products of animals and/or vegetable origin).
2. The Parties reconfirm their obligations under the WTO SPS and TBT Agreements to inform each other of changes to the relevant standards or technical regulations through the mechanisms established under those Agreements.
3. The Parties shall also directly exchange information on other topics agreed by both Parties to be of potential importance for their trade relations, as and when necessary.
4. The Parties agree to collaborate in epidemiological surveillance on animal disease. Also in the domain of plant health, the Parties shall exchange information on the occurrence of pests of known and immediate danger to the other Party.

ARTICLE 46

Regional integration

1. (a) Cameroon undertakes to encourage regional level initiatives to harmonise the standards and other measures within the scope of this Chapter at the regional level;

- (b) In the event of an accession, the EPA Committee shall review and amend this paragraph. The amendments will set out steps to be taken in order to progress such harmonisation and a timetable for the steps to be completed.
- 2.
- (a) Paragraph (b) applies only in the event of an accession;
 - (b) With a view to facilitating trade in conformity with Article 40, the Central Africa Party agrees on the need to harmonise import conditions applicable to products originating in the territory of the UK when these products enter a Central African Contracting State. Where national import conditions already exist at the time of this Agreement's entry into force, and pending the introduction of harmonised import conditions in the Central African region, the existing import conditions shall be implemented by the Central Africa Party on the basis that a product from the UK legally placed on the market of a Central African Contracting State may also be legally placed on the market of all other Central African Contracting States without any further restriction or administrative requirement.

ARTICLE 47

Capacity-building and technical assistance

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) For products referred to in Appendix IA, the Parties agree to cooperate with a view to strengthening both regional integration and control capacity in accordance with the objectives of this Agreement, and in such a manner as to facilitate trade between Cameroon and any other Central African Contracting States;
- (b) For the products referred to in Appendix IB, the Parties agree to cooperate with a view to improving the competitiveness and quality of their products.

CHAPTER 5
Forestry governance and trade in timber and forest products

ARTICLE 48

Definitions

Unless specified otherwise, for the purposes of this Chapter the description ‘forest products’ shall also include non-timber forest products and their derivatives.

ARTICLE 49

Scope

The provisions of this Chapter shall apply to trade in timber and forest products originating in the Central African region and to the sustainable management of the forests from which these products are extracted.

ARTICLE 50

Trade in timber, non-timber forest products and derivatives

1. The Parties shall work together to facilitate trade between the UK and Cameroon in timber and forest products which come from objectively verifiable legal sources and help to achieve sustainable development. The Parties agree to:

- (a) implement measures to increase market confidence regarding the origin of forest products, particularly their legal and/or sustainable origin. These measures may include systems to improve the traceability of timber and forest products sold both within the Central African region and between the Cameroon and the UK;
- (b) put in place an audit and surveillance system that is independent of the control chain.

2. The Parties shall explore possible ways of improving commercial opportunities for timber and forest products with a legal or sustainable origin in the Central African region on the market of the UK. These measures may include, *inter alia*, stronger public procurement policies, measures to raise consumer awareness, measures to promote the processing of forest products in the Central African region, and activities and initiatives in association with private-sector operators.

3. The Parties undertake to develop non-discriminatory policies and/or legislation within the scope of this Chapter; they also undertake to ensure the effective and non-

discriminatory implementation of these policies and/or legislation, in accordance with WTO provisions.

ARTICLE 51

Regional integration

1. Cameroon undertakes to encourage work towards building and implementing a regional framework to govern trade in timber and forest products originating in Central Africa, including the appropriate cooperation mechanisms and legislation to ensure that it is applied and implemented effectively.
2. Cameroon shall work towards developing protocols and/or guidelines for cooperation between the competent authorities in Central Africa which are responsible for implementation, to ensure that intra-regional trade in timber and forest products from Central Africa come from objectively verifiable legal sources.
3. In the event of an accession, the EPA Committee shall review and amend this Article. The amendments will set out steps to be taken in order to achieve the regional framework, the protocols and/or guidelines referred to in paragraphs 1 and 2; and a timetable for the steps to be completed.

ARTICLE 52

Capacity-building and technical assistance

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) facilitating assistance with a view to strengthening regional integration, for example the implementation of the Treaty on the Conservation and Sustainable Management of Forests in Central Africa ('COMIFAC') and the Sub-regional Convergence Plan, and with a view to building capacity in order to fulfil the commitments set out in this Chapter;
- (b) supporting public and private commercial initiatives, particularly in terms of exports to the UK market, for local processing of timber and forest products originating in Central Africa which come from objectively verifiable legal sources and help to achieve sustainable development.

ARTICLE 53

Other agreements

Without prejudice to the provisions of this Chapter, trade in timber and forest products shall be governed in line with the Convention on International Trade in Endangered Species of Wild Fauna and Flora ('CITES') and any voluntary partnership agreements to which Cameroon and any other Central African Contracting States might adhere individually or collectively with the UK on forest law enforcement, governance and trade.

TITLE IV

ESTABLISHMENT, TRADE IN SERVICES AND E-COMMERCE

ARTICLE 54

Framework

1. The Parties reaffirm their respective commitments under the General Agreement on Trade in Services.
2. The Parties undertake to extend the scope of this Agreement, by negotiating the necessary provisions for the gradual, asymmetrical and reciprocal liberalisation of establishment and trade in services.

ARTICLE 55

Cooperation

The Parties, recognising that strengthening trade capacity can support the development of economic activities, particularly in the services sectors, and strengthen their regulatory framework, reaffirm their respective obligations as set out in Annex V.

TITLE V
TRADE-RELATED RULES

CHAPTER 1
Current payments and capital movements

ARTICLE 56

Continuation of negotiations on current payments and movement of capital

1. The Parties recognise the need to guarantee that cross-border flows of the funds necessary for the liberalisation of trade in products and services, and for investments by one of the Parties in the region of the other Party, cannot be restricted or prevented by one of the Parties. Any obstacle to these flows would be contrary to the objectives of liberalisation, given that trade or investment, although itself permissible, could not give rise to payment or financing from abroad.
2. To achieve this objective, the Parties undertake to conclude negotiations on a series of issues related to the following:
 - (a) liberalisation of flows of funds relating to trade in products and services, known as ‘current payments’;
 - (b) liberalisation of flows of funds relating to ‘investments’, known as ‘movements of capital relating to investments’, including repatriation of investments and profits;
 - (c) a safeguard clause, granting a short-term derogation from freedom of capital movement, on grounds of serious difficulties as regards monetary situation or balance of payments;
 - (d) a development clause, providing for the liberalisation of other types of capital movements not related to investment.

CHAPTER 2
Competition

ARTICLE 57

Continuation of negotiations on competition

1. The Parties recognise the importance of free and undistorted competition in their trade relations and the fact that certain anti-competitive practices may restrict

trade between the Parties and thus hinder the achievement of the objectives of this Agreement.

2. The Parties therefore agree to take part in negotiations to include a chapter on competition in this Agreement, which will include the following in particular:

- (a) anti-competitive practices which are considered incompatible with the proper functioning of this Agreement, insofar as they can affect trade between the Parties;
- (b) provisions on the effective implementation of competition rules and policies and of regional policies in Central Africa which govern the anti-competitive practices identified in accordance with paragraph 2(a); and
- (c) provisions on technical assistance by independent experts to ensure that the Chapter's objectives are achieved and that Central Africa's competition policies are properly implemented at regional level.

3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.

CHAPTER 3 Intellectual property

ARTICLE 58

Continuation of negotiations on intellectual property

1. The Parties reaffirm their rights and obligations arising from the Agreement on Trade-Related Aspects of Intellectual Property Rights ('TRIPS'), and recognise the need to ensure an adequate and effective level of protection of intellectual, industrial and commercial property rights, and other rights covered by the TRIPS Agreement, in line with international standards and with a view to reducing distortions and impediments to bilateral trade.

2. With due regard for the powers transferred to the African Intellectual Property Organisation ('OAPI'), the Parties undertake to conclude negotiations on a series of commitments regarding intellectual property rights.

3. The Parties also agree to strengthen their cooperation in the area of intellectual property rights. Such cooperation shall be directed at supporting the implementation of each Party's commitments and shall extend to the following areas *inter alia*:

- (a) reinforcement of regional integration initiatives in Central Africa with a

view to improving regional regulatory capacity, regional laws and regulations;

- (b) prevention of the abuse of such rights by right-holders and the infringement of such rights by competitors;
 - (c) support in the preparation of national laws and regulations in Central Africa for the protection and enforcement of intellectual property rights.
4. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.
5. In conducting the negotiations, the different levels of development in Cameroon and any other Central African Contracting States should be taken into account.

CHAPTER 4 Public procurement

ARTICLE 59

Continuation of negotiations on public procurement

1. The Parties recognise the contribution of transparent and competitive tendering to economic development. They therefore agree to negotiate the gradual and mutual opening of their public procurement markets, while recognising their different levels of development, under the conditions set out in paragraph 3.
2. To achieve this objective, the Parties shall conclude negotiations on a set of potential commitments on procurement, which shall include in particular the following:
- (a) transparent and non-discriminatory rules, procedures and principles to be applied;
 - (b) lists of the products covered and the thresholds applied;
 - (c) effective challenge procedures;
 - (d) measures to support capacities to implement these commitments, including making use of opportunities created by information technologies.
3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.

4. In conducting the negotiations, the UK shall take into account the development, financial and trade needs of Cameroon and any other Central African Contracting States, which may take the form of the following measures in the interest of special and differential treatment:

- (a) appropriate implementation periods, where required, to bring government procurement measures into line with any specific procedural requirements;
- (b) adoption or retention of transitional measures such as a price preference programme or offset, in accordance with a phasing-out schedule.

CHAPTER 5 Sustainable development

ARTICLE 60

Continuation of negotiations on sustainable development

1. The Parties recognise that sustainable development is an overall objective of the EPA. They therefore agree to ensure that sustainability considerations are reflected in all titles of the EPA and to draft specific chapters covering environmental and social issues.

2. To achieve this objective, the Parties shall conclude negotiations on a set of potential commitments on sustainable development, which shall include in particular the following:

- (a) level of protection and right to regulate;
- (b) regional integration in Central Africa, use of international environmental standards and of the International Labour Organization and promotion of decent work;
- (c) upholding levels of protection;
- (d) consultation and monitoring procedures.

3. In conducting the negotiations, the UK shall take into account the development needs of Cameroon and any other Central African Contracting States, which may take the form of provisions on cooperation in this field.

CHAPTER 6
Protection of personal data

ARTICLE 61

Overall objective

The Parties, recognising:

- (a) their common interest in protecting the fundamental rights and freedoms of natural persons, and in particular their right to privacy, with respect to the processing of personal data;
- (b) the importance of maintaining effective data protection regimes as a means of protecting the interests of consumers, stimulating investor confidence and facilitating cross-border flows of personal data;
- (c) the need to collect and process personal data in a transparent and fair manner, with due respect accorded to the data subject,

agree to establish appropriate legal and regulatory regimes, and the appropriate administrative capacity to implement them, including independent supervisory authorities, in order to ensure an adequate level of protection of individuals with regard to the processing of personal data, in line with the highest international standards⁵.

ARTICLE 62

Definitions

For the purposes of this Chapter:

- (a) ‘personal data’ shall mean any information relating to an identified or identifiable natural person (data subject);
- (b) ‘processing of personal data’ shall mean any operation or set of operations which is performed upon personal data, such as collection, recording, organisation, storage, alteration, retrieval, consultation, use, disclosure, combination, blocking, erasure or destruction, as well as transfers of personal data across national borders;

⁵ Standards to be taken into account include the following international instruments:

- (i) Guidelines on computerised personal data files, as amended by the United Nations General Assembly on 20 November 1990.
- (ii) Recommendation of the OECD Council of 11 July 2013 adopting a revised Recommendation Concerning Guidelines Governing the Protection of Privacy and Transborder Flows of Personal Data

- (c) ‘data controller’ shall mean the natural or legal person, authority or any other body which determines the purposes and means of the processing of personal data.

ARTICLE 63

Principles and general rules

The Parties agree that the legal and regulatory regimes and administrative capacity to be established shall, at a minimum, include the following content principles and enforcement mechanisms:

- (a) Content principles
- (i) The purpose limitation principle — data should be processed for a specific purpose and subsequently used or further communicated only insofar as this is not incompatible with the purpose of the transfer. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests;
 - (ii) The data quality and proportionality principle — data should be accurate and, where necessary, kept up to date. The data should be adequate, relevant and not excessive in relation to the purposes for which they are transferred or further processed;
 - (iii) The transparency principle — individuals should be provided with information as to the purpose of the processing and the identity of the data controller in the third country, and other information insofar as this is necessary to ensure fairness. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests;
 - (iv) The security principle — the data controller should take technical and organisational security measures that are appropriate to the risks presented by the processing. Any person acting under the authority of the data controller, including a processor, must not process data except on instructions from the controller;
 - (v) The rights of access, rectification and opposition — the data subject should have the right to obtain a copy of all data relating to him/her that are processed, and the right to rectify those data where they are shown to be inaccurate. In certain situations, he/she should also be able to object to the processing of the data relating to him/her. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society

for the protection of important public interests;

- (vi) Restrictions on onward transfers — as a matter of principle, further transfers of the personal data by the recipient of the original data transfer should be permitted only where the second recipient (i.e. the recipient of the onward transfer) is also subject to rules affording an adequate level of protection;
- (vii) Sensitive data — where special categories of data are involved, revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade-union membership, data concerning health and sex, and data relating to offences, criminal convictions or security measures, additional safeguards should be in place.

(b) Enforcement mechanisms

Appropriate mechanisms should be in place to ensure that the following objectives are achieved:

- (i) to ensure a good level of compliance with the rules, including a high degree of awareness among data controllers of their obligations and among data subjects of their rights and the means of exercising them; the existence of effective and dissuasive sanctions; and systems of verification by authorities, auditors or independent data protection officials;
- (ii) to provide support and help to individual data subjects in the exercise of their rights, which they must be able to enforce rapidly and effectively, and without prohibitive cost, including through an appropriate institutional mechanism allowing independent investigation of complaints;
- (iii) to provide appropriate redress to the injured party where rules are not complied with, allowing compensation to be paid and sanctions imposed where appropriate.

ARTICLE 64

Consistency with international commitments

1. The Parties shall keep each other informed, via the EPA Committee, of the multilateral commitments and agreements with third countries in which they may participate, or of any obligation by which they may be bound and which could be relevant to the application of this Chapter, and in particular of any agreement providing for the processing of personal data, such as personal data being collected, stored or accessed by third parties or transferred to third parties.

2. The Parties may request consultations to discuss any matter which may arise.

ARTICLE 65

Cooperation

The Parties acknowledge the importance of cooperation in order to facilitate the development of appropriate legislative, judicial and institutional frameworks and to ensure an adequate level of protection of personal data that is consistent with the objectives and principles contained in this Chapter.

TITLE VI

DISPUTE AVOIDANCE AND SETTLEMENT

CHAPTER 1

Objective and scope

Article 66

Objective

The objective of this Title is to avoid and settle any dispute between the Parties with a view to arriving, where possible, at a mutually agreed solution.

ARTICLE 67

Scope

This Title shall apply to any dispute relating to the interpretation or application of this Agreement, except where specifically provided otherwise.

CHAPTER 2

Consultations and mediation

Article 68

Consultations

1. The Parties shall endeavour to resolve disputes under this Agreement by

entering into good faith consultations with the aim of reaching a mutually acceptable solution.

2. A Party seeking consultations shall do so by means of a written request to the other Party, copied to the EPA Committee, identifying the measure at issue and the provisions of the Agreement with which it considers the measure not to be in conformity.

3. The consultations shall be held within 40 days of the date on which the request is submitted. The consultations shall be deemed concluded within 60 days of the date of submission of the request unless both Parties agree to continue. All information disclosed during the consultations shall remain confidential.

4. Consultations on matters of urgency, including those regarding perishable or seasonal goods, shall be held within 15 days of the date of submission of the request, and shall be deemed concluded within 30 days of the date of submission of the request.

5. If consultations are not held within the time limits laid down in paragraph 3 or paragraph 4 respectively, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request that an arbitration panel be established in accordance with Article 70.

ARTICLE 69

Mediation

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.

2. Unless the Parties agree on a mediator within 15 days of submission of the mediation request, the EPA Committee shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 85 and are not nationals of either Party. The selection shall be made within 20 days of submission of the mediation request and in the presence of a representative of each Party. The mediator shall convene a meeting with the Parties no later than 30 days after being selected. The mediator shall receive the submissions of each Party no later than 15 days before the meeting and communicate an opinion no later than 45 days after having been selected.

3. The mediator's opinion may include recommendations on how to resolve the dispute in accordance with the provisions of this Agreement. The mediator's opinion is non-binding.

4. The Parties may agree to amend the time limits referred to in paragraph 2. The

mediator may also decide to amend these time limits at the request of any of the Parties or on his own initiative, based on the particular difficulties experienced by the Party concerned or the complexity of the case.

5. The mediation proceedings, and in particular all information disclosed and positions taken by the Parties during these proceedings, shall remain confidential.

CHAPTER 3 Procedures for the settlement of disputes

Section I Arbitration procedure

ARTICLE 70

Initiation of the arbitration procedure

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 68, or by recourse to mediation as provided for in Article 69, the complaining Party may request that an arbitration panel be established.

2. A request for the establishment of an arbitration panel shall be addressed in writing to the Party which is the subject of the complaint and to the EPA Committee. The complaining Party shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions referred to in Article 67.

ARTICLE 71

Establishment of an arbitration panel

1. An arbitration panel shall be composed of three arbitrators.

2. Within 10 days of the date on which the request for the establishment of an arbitration panel is submitted, the Parties shall consult each other in order to reach an agreement on the composition of the arbitration panel.

3. In the event that the Parties are unable to agree on the panel's composition within the time limit laid down in paragraph 2, either Party may request that the chairperson of the EPA Committee, or his or her delegate, select all three members by lot from the list drawn up under Article 85: one from among the individuals proposed by the complaining Party, one from among the individuals proposed by the

Party complained against and one from among the individuals selected by both Parties to act as chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.

4. The chairperson of the EPA Committee, or his or her delegate, shall select the arbitrators within five days of the request referred to in paragraph 3 being submitted by either Party and in the presence of a representative of each Party.

5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

ARTICLE 72

Interim report by the panel

The arbitration panel shall submit to the Parties an interim report containing both the descriptive sections and the panel's findings and conclusions, as a general rule not later than 120 days from the date of establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on specific aspects of its interim report within 15 days of submission of the report.

ARTICLE 73

Arbitration panel ruling

1. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 150 days from the date on which the arbitration panel is established. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the Parties and the EPA Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than 180 days from the date of establishment of the arbitration panel.

2. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall make every effort to issue its ruling within 75 days of the date of its establishment. Under no circumstance should it take longer than 90 days from the date of its establishment to issue the ruling. The arbitration panel may give a preliminary ruling within ten days of its establishment on whether it deems the case to be urgent.

3. Either disputing Party may ask an arbitration panel to make recommendations on how the Party complained against could comply.

Section II
Compliance

ARTICLE 74

Compliance with the arbitration panel ruling

Each Party or, as appropriate, Central African Contracting States, shall take any measure necessary to implement the arbitration panel ruling, and the Parties shall endeavour to agree on a deadline for compliance with the ruling.

ARTICLE 75

Reasonable period of time for compliance

1. No later than 30 days after the Parties have been notified of the arbitration panel ruling, the Party complained against shall notify the complaining Party and the EPA Committee of the time it will require for compliance ('reasonable period of time').
2. In the event of disagreement between the Parties on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of the notification made under paragraph 1 by the Party complained against, request in writing that the arbitration panel determine the length of the reasonable period of time. This request shall be communicated simultaneously to the other Party and to the EPA Committee. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 30 days of the date of submission of the request.
3. In determining the length of the reasonable period of time, the arbitration panel shall take into consideration the length of time that it should take the Party complained against or, as appropriate, the Central African Contracting State, to adopt comparable legislative or administrative measures to those identified by the Party complained against or, as appropriate, the Central African Contracting States, as being necessary to ensure compliance. The arbitration panel may also take into consideration demonstrable capacity constraints which may affect the adoption of the necessary measures by the Party complained against.
4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The deadline for issuing a ruling shall be 45 days from the date of submission of the request referred to in paragraph 2 of this Article.
5. The reasonable period may be extended by mutual agreement of the Parties.

ARTICLE 76

Review of measures taken to comply with the arbitration panel ruling

1. The Party complained against shall notify the other Party and the EPA Committee, before the end of the reasonable period of time, of any measure that it has taken to comply with the arbitration panel ruling.
2. In the event of disagreement between the Parties concerning the compatibility of any measure notified under paragraph 1 with the provisions of this Agreement, the complaining Party may request in writing that the arbitration panel rule on the matter. Such request shall identify the specific measure at issue and explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall issue its ruling within 90 days of the date of submission of the request. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall issue its ruling within 45 days of the date of submission of the request.
3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The period for issuing the ruling shall be 105 days from the date of submission of the request referred to in paragraph 2 of this Article.

ARTICLE 77

Temporary provisions in case of non-compliance

1. If the Party complained against fails to give notification of any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measures notified under Article 76(1) are not compatible with that Party's obligations under the provisions of this Agreement, the Party complained against or, as appropriate, the Central African Contracting State concerned shall, if so requested by the complaining Party, present an offer for temporary compensation. This compensation may include or consist of financial compensation. However, nothing in this Agreement shall oblige the Party complained against or, as appropriate, the Central African Contracting State concerned, to offer such financial compensation.
2. If no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 76 that a measure taken to comply is not compatible with the provisions of this Agreement, the complaining Party shall be entitled, after notifying the other Party, to adopt appropriate measures. These measures may be adopted by the complaining Party or, as appropriate, the Central African Contracting State concerned.
3. In adopting these measures, the complaining Party or, as appropriate, the Central African Contracting State concerned, shall aim to select measures proportionate to the infringement which least affect the achievement of this Agreement's objectives

and take into consideration their impact on the economy of the Party complained against and on the various Central African Contracting States.

4. The UK shall show restraint when asking for compensation or adopting appropriate measures in accordance with paragraph 1 or 2 of this Article.

5. The compensation or appropriate measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

ARTICLE 78

Review of measures taken to comply following the adoption of appropriate measures

1. The Party complained against shall notify the other Party and the EPA Committee of any measure it has taken to comply with the arbitration panel ruling and, in that notification, request an end to the application of appropriate measures by the complaining Party or, as appropriate, the Central African Contracting State concerned.

2. If the Parties do not reach an agreement, within 30 days of the date of submission of the notification, on the compatibility of the notified measures with the provisions of this Agreement, the complaining Party shall request in writing that the arbitration panel rule on the matter. The other Party and the EPA Committee shall be notified of the request. The Parties and the EPA Committee shall be notified of the arbitration panel ruling within 45 days of submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the relevant provisions of this Agreement, the arbitration panel shall determine whether the complaining Party or, as appropriate, the Central African Contracting State concerned may continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions of this Agreement, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 71 shall apply. The period for issuing the ruling shall be 60 days from the date of submission of the request referred to in paragraph 2 of this Article.

Section III
Common provisions

ARTICLE 79

Mutually agreed solution

Under this Title the Parties may at any time reach a mutually agreed solution to a dispute. They shall notify the EPA Committee of any such solution. When a mutually agreed solution is adopted, the procedure must be terminated.

ARTICLE 80

Rules of procedure and code of conduct

1. Dispute settlement procedures under Chapter 3 shall be governed by the rules of procedure and code of conduct to be adopted by the EPA Committee.
2. Meetings of the arbitration panel shall be open to the public in accordance with the rules of procedure, which also provide for the protection of confidential business information.

ARTICLE 81

Information and technical advice

At the request of a Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, which it deems appropriate for the arbitration procedure. The arbitration panel also has the right to seek the opinion of experts as it deems appropriate. Any information obtained in this manner must be disclosed to each of the Parties and submitted for their comments. Interested parties are authorised to submit *amicus curiae* briefs to the arbitration panel in accordance with the rules of procedure.

ARTICLE 82

Languages for communications

The written and oral submissions of Cameroon shall be made in French and English, and those of the UK in English.

ARTICLE 83

Rules of interpretation

Any arbitration panel shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel cannot add to or diminish the rights and obligations provided for in this Agreement.

ARTICLE 84

Arbitration panel rulings

1. The arbitration panel shall make every effort to reach its decisions by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, under no circumstances shall the dissenting opinions of arbitrators be published.
2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions of the arbitration panel. The EPA Committee shall make the arbitration panel ruling publicly available unless it decides not to do so.

CHAPTER 4

General provisions

ARTICLE 85

List of arbitrators

1. The EPA Committee shall, no later than six months after this Agreement's entry into force, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals who are not nationals of either Party and who may be called upon to act as chairperson to the arbitration panel. The EPA Committee shall ensure that a full list is always maintained. In the event of an accession to this Agreement, the size of the list of arbitrators shall remain as 15 individuals.
2. Arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government or be affiliated with the government of any of the Parties, and shall comply with the code of conduct adopted by the EPA Committee.

3. The EPA Committee may draw up an additional list of 15 individuals with sectoral expertise in specific matters covered by the Agreement. Where recourse is made to the selection procedure under Article 71(3), the chairperson of the EPA Committee may use this type of sectoral list with the agreement of both Parties.

ARTICLE 86

Relationship to WTO obligations

1. Arbitration bodies set up under this Agreement shall not adjudicate disputes concerning each Party's rights and obligations under the Agreement establishing the WTO.

2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party or, as appropriate, relevant Central African Contracting States has/have instituted a dispute settlement proceeding with regard to a particular measure, either under Article 70(1) or under the WTO Agreement, it/they may not institute a dispute settlement proceeding with regard to the same measure in the other forum until the first proceeding has ended. For the purposes of this paragraph, dispute settlement proceedings under the WTO Agreement shall be deemed to be initiated by the request of a Party or, as appropriate, relevant Central African Contracting States for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.

3. Nothing in this Agreement shall preclude a Party or, as appropriate, relevant Central African Contracting States from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO.

ARTICLE 87

Time limits

1. All time limits laid down in this Title, including the deadlines for the arbitration panels to issue their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.

2. Any time limit provided for in this Title may be extended by mutual agreement of the Parties.

ARTICLE 88

Amendment of Title VI

The EPA Committee may decide to amend this Title and its Annexes.

TITLE VII

GENERAL EXCEPTIONS

ARTICLE 89

General exception clause

Subject to the requirement that such measures are not to be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions must prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the Parties of measures which:

- (a) are necessary to protect public security or public morality or to maintain public order;
- (b) are necessary to protect the health or life of humans, animals or plants;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to:
 - (i) prevention of deceptive and fraudulent practices or ways of dealing with the effects of a default on contracts;
 - (ii) protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
 - (iii) security;
 - (iv) the application of customs regulations and procedures; or
 - (v) protection of intellectual property rights;
- (d) relate to imports or exports of gold or silver;

- (e) are necessary to protect national treasures of artistic, historical or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures involve restrictions on domestic production or consumption of goods or the provision or consumption of domestic services, and on domestic investors;
- (g) relate to the products of prison labour; or
- (h) are inconsistent with the articles of this Agreement on national treatment, provided that the difference in treatment is intended to ensure the effective or equitable imposition or collection of direct taxes in respect of the economic activities of investors or of service providers of the other Party⁶.

ARTICLE 90

Security exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require the Parties to furnish any information the disclosure of which they consider contrary to their essential security interests;
 - (b) to prevent the Parties from taking any action which they consider necessary for the protection of their essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;

⁶ Measures aimed at ensuring the effective or equitable imposition or collection of direct taxes shall include measures taken by one of the Parties under its tax system which:

- (i) apply to non-resident investors and service providers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable entities outsourcing from or located in the territory of one of the Parties;
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the territory of one of the Parties;
- (iii) apply to non-residents or residents in order to prevent tax evasion or avoidance, including measures taken to comply;
- (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the territory of one of the Parties;
- (v) distinguish investors and service providers subject to taxes on global taxable entities from other investors and service providers, in recognition of the differences between their tax bases; or
- (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Parties' tax bases.

- (iii) relating to the production of, or trade in, arms, munitions or war materials;
 - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
 - (v) taken in time of war or other emergency in international relations; or
- (c) to prevent the Parties from taking any action in pursuance of the obligations they accepted in order to maintain international peace and security.
2. The EPA Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and 1(c) and of their termination.

ARTICLE 91

Taxation

1. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.
2. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the adoption or enforcement of any measure intended to prevent the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax agreements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

TITLE VIII

GENERAL AND FINAL PROVISIONS

ARTICLE 92

EPA Committee

1. To implement this Agreement, an EPA Committee shall hereby be set up.
2. The EPA Committee shall be composed of representatives of the Parties. Each Party determines the organisation of its representation.
3. The EPA Committee shall determine the rules governing its organisation and operation.
4. Except as otherwise provided for in paragraph 5 of this Article, the EPA Committee shall be responsible for the administration of all areas covered by this Agreement and for the completion of all tasks referred to in this Agreement.
5. The EPA Committee shall not be responsible for dialogue, consultations held or measures taken (as referred to in Annex IV) relating to the essential and fundamental elements of this Agreement.
6. The EPA Committee shall reach its decisions by consensus.
7. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a focal point.
8. Any decisions adopted by the EPA Committee established by the EU-Central Africa iEPA before that Agreement ceased to apply to the UK shall, to the extent those decisions relate to the Parties to this Agreement and unless the Parties agree otherwise, be deemed to have been adopted, *mutatis mutandis*, by the EPA Committee which the Parties establish under paragraph 1 of this Article.
9. In this Article, a reference to decisions adopted by the 'EPA Committee established by the EU-Central Africa iEPA' shall be understood as also including decisions adopted by any special committees or bodies established by that Committee.
10. Nothing in paragraph 8 prevents the EPA Committee established by this Agreement from making decisions which are different to, modify, revoke or supersede the decisions deemed to have been adopted under that paragraph.

ARTICLE 93

Regional organisations

The Commission of the Economic and Monetary Community of Central Africa ('CEMAC') and the Commission of the Economic Community of Central African States ('ECCAS') may be invited to the meetings of the EPA Committee. Where one Party wishes to invite CEMAC and ECCAS to an EPA Committee meeting, the other Party may not unreasonably object.

ARTICLE 94

Continuation of negotiations and implementation of the Agreement

1. The Parties shall continue the negotiations set out in this Agreement within the existing negotiation structures.
2. When the negotiations are concluded, the resulting draft amendments shall be submitted to the relevant national authorities for approval.
3. Pending the first meeting of the EPA Committee and of other institutions and committees of relevance, the Parties shall take the necessary measures for the administration and implementation of this Agreement and carry out the tasks of the EPA Committee each time reference is made to this Committee in this Agreement.

ARTICLE 95

Definition of the Parties and fulfilment of obligations

1. The Parties to this Agreement shall be the Republic of Cameroon ('Cameroon'), of the one part, and the United Kingdom of Great Britain and Northern Ireland ('the United Kingdom' or 'the UK'), of the other part.

2. The following words and expressions have the following meaning:

'accession' has the meaning given in Article 101(1) and cognate expressions are to be construed accordingly;

'Central Africa Party' means:

- (a) a Central African regional organisation that accedes to this Agreement (if any); and

(b) Central African Contracting States;

‘Central African Contracting State’ means Cameroon and any Central African State that accedes to this Agreement; and

‘Party’ means a contracting party to this Agreement, as provided for in paragraph 1 (including any amendment made to that paragraph under paragraph 3(a)).

3. In the event of an accession:

(a) in paragraph 1, ‘Republic of Cameroon (‘Cameroon’)’ shall be replaced by ‘Central Africa Party’;

(b) elsewhere in this Agreement, ‘Cameroon’ shall be replaced by ‘Central Africa Party’, unless the context requires otherwise⁷;

(c) a Central African regional organisation that accedes to this Agreement (if any) and each of the Central African Contracting States agree:

(i) to be bound by the obligations of the Central Africa Party; and

(ii) to act collectively for the purposes of this Agreement, unless this Agreement expressly provides for rights to be exercised by or obligations to be complied with individually.

4. The Parties, a Central African regional organisation that accedes to this Agreement (if any) and each of the Central African Contracting States, whichever is appropriate, shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

ARTICLE 96

Coordinators and exchange of information

1. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a coordinator upon this Agreement’s entry into force. The designation of coordinators shall be without prejudice to the specific designation of competent authorities under specific titles or chapters of this Agreement.

2. At the request of either Party, the coordinator of the other Party shall indicate the office or official responsible for any matter pertaining to the implementation of

⁷ In particular, the context shall require amendment to reflect the rights or obligations of a Central African Contracting State individually, where it refers to ‘Cameroon, or in the event of an accession, another Central African Contracting State’.

the Agreement and provide the support necessary to facilitate communication with the requesting Party.

3. At the request of either Party, and to the extent legally possible, each Party through its coordinator shall provide information and reply promptly to any question from the other Party relating to an actual or proposed measure or an international agreement that might affect trade between the Parties.

4. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application relating to any trade matter covered by this Agreement are promptly published or made publicly available and brought to the attention of the other Party.

5. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been made available by appropriate notification to the WTO or when the information has been made available on the official, public and fee-free website of the Party concerned.

ARTICLE 97

Regional preference

1. Nothing in this Agreement shall oblige a Party to extend to the other Party to this Agreement any more favourable treatment than that applied within each of the Parties as part of its respective regional integration process.

2. In the event of accession, any more favourable treatment or advantage that may be granted under this Agreement by any Central African Contracting State to the UK shall immediately and unconditionally also be enjoyed by each Central African Contracting State.

ARTICLE 98

Entry into force

1. This Agreement shall be signed, ratified or approved in accordance with constitutional or domestic rules and applicable procedures.

2. Each of the Parties shall notify the other in writing, through diplomatic channels, of the completion of their internal procedures for entry into force of this Agreement.

3. Unless the Parties agree to such other date, this Agreement shall enter into force as between the UK and Cameroon on the date of the later of the Parties' notifications that they have completed their internal procedures.

4. Pending entry into force, the Parties may agree to provisionally apply this Agreement, or certain provisions thereof, in accordance with their respective internal procedures ('provisional application'). The Parties shall notify each other of the provisions of the Agreement which they intend to apply.

5. Unless the Parties agree to such other date, provisional application of this Agreement under paragraph 4 shall take effect from the date of the later of the Parties' notifications that they have completed their respective legal requirements and procedure for provisional application.

6. If this Agreement or certain provisions of this Agreement are provisionally applied pending its entry into force, unless this Agreement provides otherwise, all references in this Agreement to the date of entry into force shall be deemed to refer to the date that such provisional application takes effect.

7. Notwithstanding paragraph 4, the Parties may unilaterally take measures to apply the Agreement, before provisional application, to the extent that this is possible.

8. Notifications under this Article shall be submitted by the UK to Cameroon's Ministry of External Relations, or its successor, and by Cameroon to the UK's Foreign, Commonwealth and Development Office or its successor, except that once the Government of Cameroon is assigned as the depositary under Article 101(3), all such notifications shall be sent by any Party, Central African regional organisation, or Central African Contracting State to the Depositary.

ARTICLE 99

Duration

1. This Agreement is concluded for an unlimited period.

2. A Party, a Central African regional organisation that accedes to this Agreement (if any) or a Central African Contracting State, may give written notice of its intention to denounce this Agreement.

3. Denunciation shall take effect six months after the date of such notification, except that where the Agreement, or certain provisions thereof are provisionally applied, denunciation shall take effect on the first day of the first month following the date of such notification.

4. Notifications under this Article shall be submitted by the UK to Cameroon's Ministry of External Relations, or its successor, and by Cameroon to the UK's Foreign, Commonwealth and Development Office or its successor, except that once the Government of Cameroon is assigned as the depositary under Article 101(3), all such notifications shall be sent by any Party, Central African regional organisation, or Central African Contracting State to the Depositary.

ARTICLE 100

Territorial application

1. This Agreement shall apply,
 - (a) on the one hand, to the territory of the United Kingdom and the following territories for whose international relations the United Kingdom is responsible, to the extent that and under the conditions which the EU-Central Africa iEPA applied immediately before it ceased to apply to the United Kingdom:
 - (i) Gibraltar;
 - (ii) the Channel Islands and the Isle of Man; and
 - (b) on the other hand, to the territory of Cameroon.
2. References in this Agreement to ‘territory’ shall be understood in the sense set out in paragraph 1, unless explicitly stated otherwise.

ARTICLE 101

Accession of States or of regional organisations in Central Africa

1. This Agreement shall be open to accession by any State or regional organisation in Central Africa. Any reference to ‘accession’ in this Agreement refers to an accession under this Article, unless explicitly stated otherwise. A request for accession shall be submitted to the EPA Committee. Any State which submits a request for accession shall attend the meetings of the EPA Committee as an observer.
2. On receipt of a request for accession:
 - (a) the request shall be examined and negotiations begun in order to propose the necessary amendments to this Agreement, subject to sub-paragraph (b);
 - (b) where this Agreement makes provision for amendments that will apply in the event of accession (‘accession amendments’), those accession amendments shall be fully applied from the date this Agreement enters into force for the first state or regional organisation acceding to it; and
 - (c) the accession protocol shall be submitted to the EPA Committee for approval.
3. Following the EPA Committee’s approval of an application for accession, the acceding State or regional organisation may deposit an instrument of accession or a

notification confirming its provisional application of the Agreement with the Government of Cameroon, which shall be thereafter the depositary of this Agreement.

4. This Agreement shall enter into force or be provisionally applied in relation to the acceding State or regional organisation:

- (a) on the date its instrument of accession or note of provisional application is deposited; or
- (b) on such other date as the existing Parties and the acceding State shall agree.

ARTICLE 102

Dialogue on financial matters

The Parties agree to promote dialogue and transparency and to share best practices on tax policy and administration.

ARTICLE 103

Collaboration in tackling illegal financial activities

The Parties undertake to prevent and tackle fraudulent and corrupt illegal activities, money laundering and the financing of terrorism, and shall take the necessary legislative and administrative measures to comply with international standards, including those set out in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organized Crime and its Protocols, the United Nations Convention for the Suppression of the Financing of Terrorism and the recommendations of the Financial Action Task Force. The Parties agree to exchange information and to cooperate in these areas.

ARTICLE 104

Relationship to other agreements

1. The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their WTO obligations.
2. The Parties agree to examine whether the provisions of this Agreement are consistent with the customs unions to which the signatories to this Agreement belong.

ARTICLE 105

Authentic texts

This Agreement shall be drawn up in duplicate in the English and French languages, each text being equally authentic.

ARTICLE 106

Annexes and Protocols

The Annexes and the Protocols to this Agreement shall form an integral part thereof.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in Duplicate at London this ninth day of March 2021 in the English and French languages, both texts being equally authoritative.

**For the United Kingdom of
Great Britain and Northern Ireland:**

For the Republic of Cameroon:

RANIL JAYAWARDENA

ALBERT FOTABONG NJOTEH

ANNEX V

Trade in Services, Competition and Investment

OBJECTIVES AND PRINCIPLES

Article 1

Objectives

1. Economic and trade cooperation shall aim at fostering the smooth and gradual integration of Cameroon into the world economy, with due regard for its political choices and development priorities, thereby promoting sustainable development and contributing to poverty eradication in the Central African region.
2. The ultimate objective of economic and trade cooperation is to enable Cameroon to play a full part in international trade. In this context, particular regard shall be had to the need for Cameroon to participate actively in multilateral trade negotiations. Given the current level of development of Cameroon, economic and trade cooperation shall be directed at enabling Cameroon to manage the challenges of globalisation and to adapt progressively to new conditions of international trade, thereby facilitating its transition to the liberalised global economy. In this context, close attention should be paid to Cameroon's vulnerability resulting from dependency on commodities or a few key products, including value-added agro-industry products, and the risk of preference erosion.
3. To this end, economic and trade cooperation shall aim, through national and regional development strategies, at enhancing the production, supply and trading capacity of Cameroon as well as its capacity to attract investment, as the basis for such enhancements in the Central African region. It shall further aim at creating a new trading dynamic between the Parties, at strengthening Cameroon's trade and investment policies, at reducing its dependency on commodities, at promoting a more diversified economy and at improving Cameroon's capacity to handle all issues related to trade, thereby supporting such an economy in the Central African region.
4. Economic and trade cooperation shall be implemented in full conformity with the provisions of the World Trade Organization ('WTO'), including special and differential treatment, taking account of the Parties' mutual interests and their respective levels of development. It shall also address the effects of preference erosion in full conformity with multilateral commitments.

Article 2

Principles

1. Economic and trade cooperation shall be based on a true, strengthened and strategic partnership. It shall further be based on a comprehensive approach which builds on the strengths and achievements of the previous ACP-EC Conventions.
2. Economic and trade cooperation shall build on Central Africa's regional integration initiatives. Cooperation in support of regional cooperation and integration and economic and trade cooperation shall be mutually reinforcing. Economic and trade cooperation shall address, in particular, supply and demand side constraints, notably interconnectivity of infrastructure, economic diversification and trade development measures as a means of enhancing Cameroon's competitiveness, thereby supporting the promotion of these objectives in the Central African region. Appropriate weight shall therefore be given to the corresponding measures in Cameroon's development strategies, which the UK shall support, in particular through the provision of aid for trade.
3. Economic and trade cooperation shall take account of the different needs and level of development in Cameroon.

COOPERATION IN THE INTERNATIONAL FORA

Article 3

General Provisions

1. The Parties underline the importance of their active participation in the WTO as well as in other relevant international organisations by being or becoming members of these organisations and closely following their agenda and activities.
2. They agree to cooperate closely in identifying and furthering their common interests in international economic and trade cooperation in particular in the WTO, including participation in setting and conducting the agenda in future multilateral trade negotiations. In this context, particular attention shall be paid to improve access to the UK and other markets for products and services originating in Cameroon.
3. They also agree on the importance of flexibility in WTO rules to take account of Cameroon's level of development as well as of the difficulties faced in meeting its obligations. They further agree on the need for technical assistance to enable Cameroon to implement its commitments.

4. The UK agrees to assist Cameroon in its efforts to become an active member of these organisations, by developing the necessary capacity to negotiate, participate effectively, monitor and implement these agreements.

TRADE IN SERVICES

Article 4

General Provisions

1. The Parties underline the growing importance of services in international trade and their major contribution to economic and social development.
2. They reaffirm their respective commitments under the General Agreement on Trade in Services ('GATS'), and underline the need for special and differential treatment to suppliers of services from Cameroon.
3. In the framework of the negotiations for progressive liberalisation in trade and services, as provided for in Article XIX of GATS, the UK undertakes to give sympathetic consideration to Cameroon's priorities for improvement in the UK's GATS schedule, with a view to meeting its specific interests.
4. The Parties further agree on the objective of extending under the economic partnership agreements, and after they have acquired some experience in applying the Most Favoured Nation ('MFN') treatment under GATS, their partnership to encompass the liberalisation of services in accordance with the provisions of GATS and particularly those relating to the participation of developing countries in liberalisation agreements.
5. The UK shall support, in conformity with Article 2 of this Annex, Cameroon's efforts to strengthen its capacity in the supply of services. Particular attention shall be paid to services related to labour, business, distribution, finance, tourism, culture and construction and related engineering services with a view to enhancing its competitiveness and thereby increasing the value and the volume of its trade in goods and services.

MARITIME TRANSPORT

Article 5

1. The Parties acknowledge the importance of cost-effective and efficient maritime transport services in a safe and clean marine environment as the main mode of transportation facilitating international trade and thereby constituting one of the forces behind economic development and the development of trade.
2. They undertake to promote the liberalisation of maritime transport and to this end apply effectively the principle of unrestricted access to the international maritime transport market on a non-discriminatory and commercial basis.
3. Each Party shall grant, *inter alia*, a treatment no less favourable than that accorded to its own ships, for ships operated by nationals or companies of the other Party, and for ships registered in the territory of either party, with respect to access to ports, the use of infrastructure and auxiliary maritime services of those ports, as well as related fees and charges, customs facilities and the assignment of berths and facilities for loading and unloading.
4. The UK shall support, in conformity with Article 2 of this Annex, Cameroon's efforts to develop and promote cost-effective and efficient maritime transport services with a view to increasing the participation of its operators in international shipping services.

INFORMATION AND COMMUNICATION TECHNOLOGIES, AND INFORMATION SOCIETY

Article 6

1. The Parties recognise the important role of information and communication technologies, as well as the active participation in the Information Society, as a pre-requisite for the successful integration of Cameroon into the world economy.
2. They therefore reconfirm their respective commitments under existing multilateral agreements, and note in particular the value of the protocol on Basic Telecommunications attached to the GATS. Where Cameroon, or in the event of accession, another Central African Contracting State, is not yet a member of relevant agreements, it will consider acceding to them.
3. The Parties furthermore agree to participate fully and actively in any future international negotiation which might be conducted in this area.
4. The Parties will therefore take measures that will enable inhabitants of Cameroon easy access to information and communication technologies, through, amongst other things, the following measures:
 - the development and encouragement of the use of affordable renewable energy resources;
 - the development and deployment of more extensive low-cost wireless networks; and

- the development and encouragement of the use of local content for information and communication technologies.

5. The Parties also agree to step up cooperation between them in the area of information and communication technologies, and the Information Society. This cooperation shall, in conformity with Article 2 of this Annex, in particular be directed towards greater complementarity and harmonisation of communication systems, at national, regional and international level and their adaptation to new technologies.

COMPETITION POLICY

Article 7

1. The Parties agree that the introduction and implementation of effective and sound competition policies and rules are of crucial importance in order to improve and secure an investment friendly climate, a sustainable industrialisation process and transparency in the access to markets.
2. To ensure the elimination of distortions to sound competition, they undertake to implement national or regional rules and policies including the control and under certain conditions the prohibition of agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition. The Parties further agree to prohibit the abuse by one or more undertakings of a dominant position in the market of either Party, or, in the event of accession, in the territory of a Central African Contracting State.
3. The Parties also agree to reinforce cooperation in this area with a view to formulating and supporting effective competition policies with the appropriate national competition agencies that progressively ensure the efficient enforcement of the competition rules by both private and state enterprises. Cooperation in this area shall, in particular, in conformity with Article 2 of this Annex, include assistance in the drafting of an appropriate legal framework and its administrative enforcement.

INVESTMENT AND PRIVATE SECTOR DEVELOPMENT SUPPORT

Article 8

Cooperation provided through multilateral organisations and international financial institutions may provide long-term financial resources, including risk capital, to assist in promoting growth in the private sector and help to mobilise domestic and foreign capital for this purpose. Such cooperation may, through financial and technical assistance, support the policies and strategies for investment and private sector development as set out in this Agreement.

INVESTMENT PROMOTION

Article 9

The UK and Cameroon, recognising the importance of private investment in the promotion of their development cooperation and acknowledging the need to take steps to promote such investment, may:

- (a) implement measures to encourage participation in their development efforts by private investors who comply with the objectives and priorities of the development cooperation of the Parties and with the appropriate laws and regulations;
- (b) take measures and actions which help to create and maintain a predictable and secure investment climate as well as enter into negotiations on agreements which will improve such climate;
- (c) encourage the UK private sector to invest and to provide specific assistance to its counterparts in Cameroon under mutual business cooperation and partnerships;
- (d) facilitate partnerships and joint ventures by encouraging co-financing;
- (e) sponsor sectoral investment fora to promote partnerships and external investment;
- (f) support efforts of Cameroon to attract financing, with particular emphasis on private financing, for infrastructure investments and revenue generating infrastructure critical for the private sector;
- (g) support capacity building for domestic investment promotion agencies and institutions involved in promoting and facilitating foreign investment;
- (h) disseminate information on investment opportunities and business operating conditions in Cameroon; and
- (i) promote national, regional and UK-Cameroon private sector business dialogue, cooperation and partnerships, in particular through a UK-Cameroon private sector business forum. Support for operations of a UK-Cameroon private sector business forum shall be provided in pursuit of the following objectives:

- (i) to facilitate dialogue within the Cameroon-UK private sector;

(ii) to analyse and periodically provide the relevant bodies with information on the whole range of issues concerning relations between the private sectors of Cameroon and the UK or, more generally, of economic relations between the UK and Cameroon; and

(iii) to analyse and provide the relevant bodies with information on specific problems of a sectoral nature relating to, *inter alia*, branches of production or types of products at regional or sub-regional level.

INVESTMENT FINANCE AND SUPPORT

Article 10

1. Cooperation as specified in Article 8 may provide, in particular:

(a) grants for financial and technical assistance to support policy reforms, human resource development, institutional capacity-building or other forms of institutional support related to a specific investment, measures to increase the competitiveness of enterprises and to strengthen the capacities of the private financial and non-financial intermediaries, investment facilitation and promotion and competitiveness enhancement activities;

(b) advisory and consultative services to assist in creating a responsive investment climate and information base to guide and encourage the flow of capital; and

(c) risk-capital for equity or quasi-equity investments, guarantees in support of domestic and foreign private investment and loans or lines of credit on conditions which may be agreed on a case-by-case basis, by the organisation concerned.

INVESTMENT PROTECTION

Article 11

1. The UK and Cameroon affirm the need to promote and protect the other Party's investments on their respective territories.

2. In order to encourage UK investment in development projects of special importance to, and promoted by Cameroon, the UK, on the one hand, and Cameroon, on the other, may also conclude agreements relating to specific projects of mutual interest where UK enterprises contribute towards their financing.