

## ANNEX 4A

### PERIOD OF TIME TO IMPLEMENT THE COMMITMENTS

For the purposes of this Annex, the number of years, such as “five years”, means that the full implementation of the respective provisions of Articles shall commence within the stated number of years from the entry into force of this Agreement; and the definitive date, such as “28 February 2022”, means the end of the time period during which the full implementation of specified commitments shall commence.

Note: Where an Article is listed below without a specific paragraph reference, all the provisions of that Article shall be subject to the implementation period specified.

#### Brunei Darussalam

|                     |   |                  |
|---------------------|---|------------------|
| <b>Article 4.13</b> | <b>Trade Facilitation Measures for Authorised Operators</b> | 28 February 2022 |
| <b>Article 4.18</b> | <b>Review and Appeal</b>                                    | 31 March 2023    |

#### Cambodia

|                     |   |         |
|---------------------|---|---------|
| <b>Article 4.9</b>  | <b>Pre-arrival Processing</b>   | 5 years |
| <b>Article 4.11</b> | <b>Release of Goods</b>   |         |
|                     | 2. Time period for the release of goods (to the extent possible within 48 hours of arrival of goods and lodgement of necessary information) | 5 years |
|                     | 6. Release of perishable goods (to the extent possible in less than six hours)  | 5 years |
|                     | 8. Storage facilities and procedures for perishable goods   | 5 years |

**Article 4.12 Application of Information Technology**

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|----|--|---------|
| 2. | Use information technology including submission of data before the arrival of shipment and electronic or automated systems for risk management | 5 years |
| 4. | Legal equivalence of trade administration documents submitted electronically   | 5 years |
| 5. | International standards or methods   | 5 years |
| 6. | Cooperation with other Parties and in international fora to enhance acceptance of trade administration documents submitted electronically      | 5 years |

**Article 4.13 Trade Facilitation Measures for Authorised Operators** 5 years

**Article 4.15 Express Consignments**

- |     |  |         |
|-----|--|---------|
| 1.  | Scope of procedures for express consignments, including:                                   |         |
| (a) | Pre-arrival processing   | 5 years |
| (b) | Single submission of information   | 5 years |
| (c) | Minimisation of documentary requirements   | 5 years |
| (d) | Release of express consignments as rapidly as possible, and within six hours when possible | 5 years |

|                     |  |                  |
|---------------------|--|------------------|
|                     | (e) Treatments in subparagraphs (a) through (d) in regard to the express consignment's weight or customs value | 5 years          |
| <b>Article 4.19</b> | <b>Customs Cooperation</b>   | 5 years          |
| <b>China</b>        |  |                  |
| <b>Article 4.4</b>  | <b>Consistency</b>   | 5 years          |
| <b>Indonesia</b>    |  |                  |
| <b>Article 4.10</b> | <b>Advance Rulings</b>   | 28 February 2022 |
| <b>Article 4.14</b> | <b>Risk Management</b>   | 28 February 2022 |
| <b>Lao PDR</b>      |  |                  |
| <b>Article 4.10</b> | <b>Advance Rulings</b>   |                  |
|                     | 2. Legal representation or registration of an applicant  | 3 years          |
|                     | 3. Procedures for issuing advance rulings  | 3 years          |
|                     | 7. Validity of advance rulings   | 5 years          |
|                     | 8. Notification to an applicant on causes of revocation, modification, or invalidation of an advance ruling    | 5 years          |
|                     | 9. Revocation, modification, and invalidation of an advance ruling with retroactive effect                     | 5 years          |
|                     | 10. An advance ruling shall be binding   | 5 years          |

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|-----|---|---------|
| 11. | Publication of advance ruling procedures      | 3 years |
| 12. | Publication of information on advance rulings | 3 years |

**Article 4.11 Release of Goods**

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|----|--|---------|
| 1. | Adoption or maintenance of simplified customs procedures   | 3 years |
| 2. | Time period for the release of goods (to the extent possible within 48 hours of arrival of goods and lodgement of necessary information) | 3 years |
| 3. | Selection of goods for further examination   | 3 years |
| 4. | Release of goods prior to the final determination of customs duties, taxes, fees, and charges  | 3 years |
| 5. | The right to examine, detain, seize, or confiscate goods   | 3 years |
| 6. | Release of perishable goods (to the extent possible in less than six hours)  | 5 years |
| 7. | Priority for perishable goods when scheduling any examination  | 3 years |
| 8. | Storage facilities and procedures for perishable goods   | 5 years |

**Article 4.12 Application of Information Technology**

- |    |   |         |
|----|---|---------|
| 2. | Use information technology including submission of data | 3 years |
|----|---|---------|

|                     |   |         |
|---------------------|---|---------|
|                     | before the arrival of shipment and electronic or automated systems for risk management  |         |
| 3.                  | Make available trade administration documents to the public in electronic versions  | 3 years |
| 4.                  | Legal equivalence of trade administration documents submitted electronically  | 5 years |
| 5.                  | International standards or methods  | 5 years |
| 6.                  | Cooperation with other Parties and in international fora to enhance acceptance of trade administration documents submitted electronically | 5 years |
| <b>Article 4.13</b> | <b>Trade Facilitation Measures for Authorised Operators</b>   | 5 years |
| <b>Article 4.14</b> | <b>Risk Management</b>  |         |
| 1.                  | Adopt or maintain a risk management system  | 3 years |
| <b>Article 4.15</b> | <b>Express Consignments</b>   |         |
| 1.                  | Scope of procedures for express consignments, including:  |         |
| (a)                 | Pre-arrival processing  | 3 years |
| (b)                 | Single submission of information  | 5 years |
| (c)                 | Minimisation of documentary requirements  | 5 years |
| (d)                 | Release of express consignments as rapidly  | 5 years |

as possible, and within six hours when possible

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|-----|--|---------|
| (e) | Treatments in subparagraphs (a) through (d) in regard to the express consignment's weight or customs value   | 5 years |
| (f) | Provision for a <i>de minimis</i> shipment value or dutiable amount for which duties and taxes will not be collected   | 5 years |
| 2.  | The right to examine, detain, seize, confiscate, or refuse the entry of goods, or to carry out post-clearance audit; the right to require additional information and non-automatic licensing requirement | 5 years |

## Malaysia

|                     |                             |                  |
|---------------------|-----------------------------|------------------|
| <b>Article 4.15</b> | <b>Express Consignments</b> | 28 February 2022 |
|---------------------|-----------------------------|------------------|

## Myanmar

|                    |                    |         |
|--------------------|--------------------|---------|
| <b>Article 4.4</b> | <b>Consistency</b> | 5 years |
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| <b>Article 4.5</b> | <b>Transparency</b> | 5 years |
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| <b>Article 4.6</b> | <b>Enquiry Points</b> | 2 years |
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|--------------------|---------------------------|---------|
| <b>Article 4.7</b> | <b>Customs Procedures</b> | 5 years |
|--------------------|---------------------------|---------|

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|--------------------|-------------------------------|---------|
| <b>Article 4.9</b> | <b>Pre-arrival Processing</b> | 5 years |
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|---------------------|------------------------|--|
| <b>Article 4.10</b> | <b>Advance Rulings</b> |  |
|---------------------|------------------------|--|

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|----|--|------------------------------|
| 1. | Issuance of an advance ruling and types of advance rulings | 5 years<br>(Rules of Origin) |
|----|--|------------------------------|

(in relation to subparagraph (b))

2. Legal representation or registration of an applicant (in relation to subparagraph 1(b)) 5 years (Rules of Origin)
3. Procedures for issuing advance rulings (in relation to subparagraph 1(b)) 5 years (Rules of Origin)
4. Timeline for the issuance of advance rulings (in relation to subparagraph 1(b)) 5 years (Rules of Origin)
5. Notification to an applicant of declination to issue an advance ruling (in relation to subparagraph 1(b)) 5 years (Rules of Origin)
6. Rejection of a request for an advance ruling where additional information is not provided within a specified period (in relation to subparagraph 1(b)) 5 years (Rules of Origin)
7. Validity of advance rulings (in relation to subparagraphs 1(b) and (c)) 5 years (Rules of Origin and Valuation)
8. Notification to an applicant on causes of revocation, modification, or invalidation of an advance ruling (in relation to subparagraphs 1(a), (b), and (c)) 5 years (Classification, Rules of Origin, and Valuation)
9. Revocation, modification, and invalidation of an advance ruling with retroactive effect (in relation to subparagraphs 1(a), (b), and (c)) 5 years (Classification, Rules of Origin, and Valuation)

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| 10. | An advance ruling shall be binding (in relation to subparagraph 1(b))            | 5 years<br>(Rules of Origin) |
| 11. | Publication of advance ruling procedures (in relation to subparagraph 1(b))      | 5 years<br>(Rules of Origin) |
| 12. | Publication of information on advance rulings (in relation to subparagraph 1(b)) | 5 years<br>(Rules of Origin) |

**Article 4.11 Release of Goods**

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|----|--|---------|
| 2. | Time period for the release of goods (to the extent possible within 48 hours of arrival of goods and lodgement of necessary information) | 5 years |
| 3. | Selection of goods for further examination   | 5 years |
| 4. | Release of goods prior to the final determination of customs duties, taxes, fees, and charges  | 5 years |
| 6. | Release of perishable goods (to the extent possible in less than six hours)  | 5 years |

**Article 4.12 Application of Information Technology** 5 years

**Article 4.13 Trade Facilitation Measures for Authorised Operators** 5 years

**Article 4.14 Risk Management**

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|----|--|---------|
| 2. | Design and application of risk management  | 5 years |
| 3. | Concentrate customs control on high risk consignments and expedite the release of low risk | 5 years |



consignments. Selection of consignments on a random basis as part of risk management

#### **Article 4.15 Express Consignments**

1. Scope of procedures for express consignments, including:
  - (a) Pre-arrival processing 5 years
  - (b) Single submission of information 5 years
  - (c) Minimisation of documentary requirements 5 years
  - (d) Release of express consignments as rapidly as possible, and within six hours when possible 5 years
  - (e) Treatments in subparagraphs (a) through (d) in regard to the express consignment's weight or customs value 5 years
  - (f) Provision for a *de minimis* shipment value or dutiable amount for which duties and taxes will not be collected 5 years

#### **Article 4.16 Post-clearance Audit**

2. Selection of a person or a consignment for post-clearance audit 5 years
3. Use of information obtained in post-clearance audit for 5 years

|                     |  |                  |
|---------------------|--|------------------|
|                     | administrative or judicial proceedings   |                  |
|                     | 4. Use of post-clearance audit results in applying risk management                             | 5 years          |
| <b>Article 4.17</b> | <b>Time Release Studies</b>  | 5 years          |
| <b>Article 4.19</b> | <b>Customs Cooperation</b>   | 5 years          |
| <b>Article 4.20</b> | <b>Consultations and Contact Points</b>  | 5 years          |
| <b>Viet Nam</b>     |  |                  |
| <b>Article 4.9</b>  | <b>Pre-arrival Processing</b>  | 31 December 2023 |
| <b>Article 4.10</b> | <b>Advance Rulings</b>   | 31 December 2021 |
| <b>Article 4.11</b> | <b>Release of Goods</b>  | 31 December 2021 |
| <b>Article 4.13</b> | <b>Trade Facilitation Measures for Authorised Operators</b>                                    | 31 December 2023 |
| <b>Article 4.14</b> | <b>Risk Management</b>   | 31 December 2023 |
| <b>Article 4.15</b> | <b>Express Consignments</b>  |                  |
|                     | 1. Scope of procedures for express consignments:   |                  |
|                     | (d) Release of express consignments as rapidly as possible, and within six hours when possible | 31 December 2023 |
| <b>Article 4.16</b> | <b>Post-clearance Audit</b>  | 31 December 2021 |