

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

Article 4.13	Trade Facilitation Measures for Authorised Operators	28 February 2022
Article 4.18	Review and Appeal	31 March 2023

Cambodia

Article 4.9	Pre-arrival Processing	5 years
Article 4.11	Release of Goods	
	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

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| 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
Article 4.19	Customs Cooperation	5 years
China		
Article 4.4	Consistency	5 years
Indonesia		
Article 4.10	Advance Rulings	28 February 2022
Article 4.14	Risk Management	28 February 2022
Lao PDR		
Article 4.10	Advance Rulings	
	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

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| 2. | Use information technology including submission of data | 3 years |
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	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
Article 4.13	Trade Facilitation Measures for Authorised Operators	5 years
Article 4.14	Risk Management	
	1. Adopt or maintain a risk management system	3 years
Article 4.15	Express Consignments	
	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

Article 4.15	Express Consignments	28 February 2022
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Myanmar

Article 4.4	Consistency	5 years
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Article 4.5	Transparency	5 years
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Article 4.6	Enquiry Points	2 years
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Article 4.7	Customs Procedures	5 years
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Article 4.9	Pre-arrival Processing	5 years
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Article 4.10	Advance Rulings	
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| 1. | Issuance of an advance ruling and types of advance rulings | 5 years
(Rules of Origin) |
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(in relation to subparagraph (b))

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| 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
(Rules of Origin) |
| 11. | Publication of advance ruling procedures (in relation to subparagraph 1(b)) | 5 years
(Rules of Origin) |
| 12. | Publication of information on advance rulings (in relation to subparagraph 1(b)) | 5 years
(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
Article 4.17	Time Release Studies	5 years
Article 4.19	Customs Cooperation	5 years
Article 4.20	Consultations and Contact Points	5 years
Viet Nam		
Article 4.9	Pre-arrival Processing	31 December 2023
Article 4.10	Advance Rulings	31 December 2021
Article 4.11	Release of Goods	31 December 2021
Article 4.13	Trade Facilitation Measures for Authorised Operators	31 December 2023
Article 4.14	Risk Management	31 December 2023
Article 4.15	Express Consignments	
	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
Article 4.16	Post-clearance Audit	31 December 2021