

# UNITED KINGDOM



Council Decision of 29.12.2020  
[OJL 444/2 of 31.12.2020](#)

Agreement: Art. CUSTMS.2.3.  
[OJL 444/64](#)

Protocol  
[OJL 444/1143](#)

## COUNCIL DECISION (EU) 2020/2252

of 29 December 2020

**on the signing, on behalf of the Union, and on provisional application of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 217, in conjunction with Article 218(5) and the second subparagraph of Article 218(8) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) On 29 March 2017, the United Kingdom of Great Britain and Northern Ireland (the ‘United Kingdom’) notified the European Council pursuant to Article 50 of the Treaty on European Union (TEU) of its intention to withdraw from the Union and from the European Atomic Energy Community.

(...)

HAS ADOPTED THIS DECISION:

### *Article 1*

1. The signing, on behalf of the Union, as regards matters other than those falling under the Euratom Treaty, of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, is hereby authorised, subject to the conclusion of the said Agreement.
2. The signing, on behalf of the Union, of the Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland concerning security procedures for exchanging and protecting classified information is hereby authorised, subject to the conclusion of the said Agreement.
3. The texts of the Agreements are attached to this Decision.

(...)

### *Article 7*

The Member States are empowered to negotiate, sign and conclude bilateral agreements with the United Kingdom in accordance with Article 41 of the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties or in the area of social security coordination as regards subject matters not covered by the Protocol on Social Security Coordination, subject to the following conditions:

- (a) the envisaged agreement shall be compatible with, and shall not undermine, the functioning of the Trade and Cooperation Agreement or of the internal market;
- (b) the envisaged agreement shall be compatible with Union law, and shall not put at risk the attainment of an objective of the Union's external action in the area concerned or otherwise be prejudicial to the Union's interests;
- (c) the envisaged agreement shall comply with the principle of non-discrimination on grounds of nationality enshrined in the TFEU.

The procedure set out in Article 8 of this Decision shall apply.

### *Article 8*

1. Each Member State that intends to negotiate a bilateral arrangement as referred to in Article 6(1) and (3) or a bilateral agreement as referred to in Article 7 shall keep the Commission informed of the negotiations with the United Kingdom on such arrangements or agreements and, where appropriate, invite the Commission to participate in the negotiations as an observer.
2. Upon completion of the negotiations, the Member State concerned shall submit the resulting draft arrangement or agreement to the Commission. The Commission shall inform the European Parliament and the Council thereof without delay.
3. No later than three months from the receipt of the draft arrangement or agreement, the Commission shall take a decision as to whether the conditions set out in the first subparagraph of, respectively, Article 6(1) or (3) or Article 7 are fulfilled. If the Commission decides that those conditions are fulfilled, the Member State concerned may sign and conclude the arrangement or agreement in question.
4. The Member State concerned shall provide the Commission with a copy of the arrangement or agreement within one month of its entry into force or, where the arrangement or agreement is to be applied provisionally, within one month of the start of its provisional application.

### *Article 9*

The Member States which intend to negotiate and conclude bilateral agreements with the United Kingdom in areas not covered by the Trade and Cooperation Agreement shall, in full

respect of the principle of sincere cooperation, inform the Commission in due time of their intentions and of the progress of the negotiations.

(...)

#### *Article 12*

1. Subject to reciprocity, the Agreements shall be applied on a provisional basis as from 1 January 2021, pending the completion of the procedures necessary for their entry into force.

2. The Union shall notify the United Kingdom of the completion of the Union's internal requirements and procedures necessary for that provisional application provided that, prior to the date referred to in paragraph 1, the United Kingdom has notified the Union that its internal requirements and procedures necessary for provisional application have been completed.

(...)

#### *Article 15*

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 29 December 2020.

*For the Council*

*The President*

M. ROTH

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[\(1\)](#) Council Decision (EU) 2020/135 of 30 January 2020 on the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ([OJ L 29, 31.1.2020, p. 1](#)).

[\(2\)](#) Council Decision (EU, Euratom) 2020/266 of 25 February 2020 authorising the opening of negotiations with the United Kingdom of Great Britain and Northern Ireland for a new partnership agreement ([OJ L 58, 27.2.2020, p. 53](#)).

(3) Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 laying down Community procedures in the field of the common commercial policy in order to ensure the exercise of the Community's rights under international trade rules, in particular those established under the auspices of the World Trade Organization ([OJ L 189 27.6.2014, p. 50](#)).

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# **TRADE AND COOPERATION AGREEMENT BETWEEN THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART**

THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

(...)

RECOGNISING the importance of global cooperation to address issues of shared interest,

(...)

CONSIDERING that in order to guarantee the efficient management and correct interpretation and application of this Agreement and any supplementing agreement as well as compliance with the obligations under those agreements, it is essential to establish provisions ensuring overall governance, in particular dispute settlement and enforcement rules that fully respect the autonomy of the respective legal orders of the Union and of the United Kingdom, as well as the United Kingdom's status as a country outside the European Union,

BUILDING upon their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization, done on 15 April 1994, and other multilateral and bilateral instruments of cooperation,

RECOGNISING the Parties' respective autonomy and rights to regulate within their territories in order to achieve legitimate public policy objectives such as the protection and promotion of public health, social services, public education, safety, the environment including climate change, public morals, social or consumer protection, animal welfare, privacy and data protection and the promotion and protection of cultural diversity, while striving to improve their respective high levels of protection,

(...)

NOTING that, the United Kingdom withdrew from the European Union and that with effect from 1 January 2021, the United Kingdom is an independent coastal State with corresponding rights and obligations under international law,

(...)

CONSIDERING that cooperation between the United Kingdom and the Union relating to the prevention, investigation, detection or prosecution of criminal offences and to the execution of criminal penalties, including the safeguarding against and prevention of threats to public security, will enable the security of the United Kingdom and the Union to be strengthened,

(...)

HAVE AGREED AS FOLLOWS:

(...)

*Article COMPROV.1*

**Purpose**

This Agreement establishes the basis for a broad relationship between the Parties, within an area of prosperity and good neighbourliness characterised by close and peaceful relations based on cooperation, respectful of the Parties' autonomy and sovereignty.

(...)

## TITLE I: TRADE IN GOODS

(...)

### Chapter 5: Customs and trade facilitation

(...)

#### *Article CUSTMS.1a*

##### **Definitions**

For the purposes of this Chapter and ANNEX CUSTMS-1 [Authorised Economic Operators] and the Protocol on mutual administrative assistance in customs matters and the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, the following definitions apply:

(...)

(e) "customs legislation" means any legal or regulatory provision applicable in the territory of either Party, governing the entry or import of goods, exit or export of goods, the transit of goods and the placing of goods under any other customs regime or procedure, including measures of prohibition, restriction and control;

(f) "information" means any data, document, image, report, communication or authenticated copy, in any format, including in electronic format, whether or not processed or analysed;

(g) "person" means any person as defined in point (m) of Article OTH.1 [Definitions] of Title XVII [OTHER PROVISIONS]<sup>5</sup>;

(...)

<sup>5</sup>) For greater certainty, it is understood that, in particular for the purposes of this Chapter, the notion of "person" includes any association of persons lacking the legal status of a legal person but recognized under applicable law as having the capacity to perform legal acts.

(...)

#### *Article CUSTMS.2*

##### **Customs cooperation**

1. The relevant authorities of the Parties shall cooperate on customs matters to support the objectives set out in Article CUSTMS.1 [Objective], taking into account the resources of their respective authorities. For the purpose of this Title [Trade in goods], the Convention of 20 May 1987 on the Simplification of Formalities in Trade in Goods applies.

2. The Parties shall develop cooperation, including in the following areas:

(a) exchanging information concerning customs legislation, the implementation of customs legislation and customs procedures; particularly in the following areas:

- (i) the simplification and modernisation of customs procedures;
- (ii) the facilitation of transit movements and transshipment;
- (iii) relations with the business community; and
- (iv) supply chain security and risk management;

(b) working together on the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework;

(c) considering developing joint initiatives relating to import, export and other customs procedures including technical assistance, as well as towards ensuring an effective service to the business community;

(d) strengthening their cooperation in the field of customs in international organisations such as the WTO and the WCO, and exchanging information or holding discussions with a view to establishing where possible common positions in those international organisations and in UNCTAD, UNECE;

(e) endeavouring to harmonise their data requirements for import, export and other customs procedures by implementing common standards and data elements in accordance with the Customs Data Model of the WCO;

(f) strengthening their cooperation on risk management techniques, including sharing best practices, and, where appropriate, risk information and control results. Where relevant and appropriate, the Parties may also consider mutual recognition of risk management techniques, risk standards and controls and customs security measures; the Parties may also consider, where relevant and appropriate, the development of compatible risk criteria and standards, control measures and priority control areas;

(g) establishing mutual recognition of Authorised Economic Operator programmes to secure and facilitate trade;

(h) fostering cooperation between customs and other government authorities or agencies in relation to Authorised Economic Operator programmes, which may be achieved, inter alia, by agreeing on the highest standards, facilitating access to benefits and minimising unnecessary duplication;

(i) enforcing intellectual property rights by customs authorities, including exchanging information and best practices in customs operations focusing in particular on intellectual property rights enforcement;

(j) maintaining compatible customs procedures, where appropriate and practicable to do so, including the application of a single administrative document for customs declaration; and

(k) exchanging, where relevant and appropriate and under arrangements to be agreed, certain categories of customs-related information between the customs authorities of the Parties through structured and recurrent communication, for the purposes of improving risk management and the effectiveness of customs controls, targeting goods at risk in terms of revenue collection or safety and security, and facilitating legitimate trade; such exchanges may include export and import declaration data on trade between the Parties, with the possibility of exploring, through pilot initiatives, the development of interoperable mechanisms to avoid duplication in the submission of such information. Exchanges under this point shall be without prejudice to exchanges of information that may take place between the Parties pursuant to the Protocol on mutual administrative assistance in customs matters.

3. Without prejudice to other forms of cooperation envisaged in this Agreement, the customs authorities of the Parties shall provide each other with mutual administrative assistance in the matters covered by this Chapter in accordance with the Protocol on mutual administrative assistance in customs matters.

4. Any exchange of information between the Parties under this Chapter shall be subject to the confidentiality and protection of information set out in Article 12 of the Protocol on mutual administrative assistance in customs matters [Information exchange and confidentiality], mutatis mutandis, as well as to any confidentiality requirements set out in the legislation of the Parties.

(...)



## HEADING SIX: OTHER PROVISIONS

### *Article OTH.1*

#### **Definitions**

Unless otherwise specified, for the purposes of Part Two of this Agreement, the Protocol on mutual administrative assistance in customs matters and the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties, the following definitions apply:

(...)

(b) “customs authority” means:

(i) with respect to the Union, the services of the European Commission responsible for customs matters or, as appropriate, the customs administrations and any other authorities empowered in the Member States to apply and enforce customs legislation, and

(ii) with respect to the United Kingdom, Her Majesty’s Revenue and Customs and any other authority responsible for customs matters.

(...)

(i) “legal person” means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(...)

(m) “person” means a natural person or a legal person;

(...)

## **PROTOCOL ON MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS**

### *Article 1*

#### **Definitions**

1. For the purposes of this Protocol:

- (a) “applicant authority” means a competent administrative authority which has been designated by a Party for this purpose and which makes a request for assistance on the basis of this Protocol;
- (b) “operations in breach of customs legislation” means any violation or attempted violation of customs legislation;
- (c) “requested authority” means a competent administrative authority which has been designated by a Party for this purpose and which receives a request for assistance on the basis of this Protocol.

2. Unless otherwise provided in this Protocol, the definitions of Chapter 5 [Customs and Trade Facilitation] of Title I [Trade in Goods] of Heading One [Trade] of Part Two [Trade, transport and fisheries] of this Agreement also apply to this Protocol.

### *Article 2*

#### **Scope**

1. The Parties shall assist each other in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
2. The provisions on assistance in customs matters provided for in this Protocol apply to any administrative authority of either Party which is competent for the application of this Protocol. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance in the recovery of duties, taxes or fines is covered by the Protocol on administrative cooperation and combating fraud in the field of Value Added Tax and on mutual assistance for the recovery of claims relating to taxes and duties.

### *Article 3*

#### **Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide the applicant authority with all relevant information which may enable the applicant authority to ensure that customs legislation is correctly applied, including information related to activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall in particular inform it whether:
  - (a) goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) goods imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.

3. At the request of the applicant authority, the requested authority shall take the necessary steps in accordance with its applicable laws and regulations to ensure special surveillance of and to provide the applicant authority with information on:
- (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
  - (b) goods that are or may be transported in such a way that there are reasonable grounds for believing that they have been or are intended to be used in operations in breach of customs legislation;
  - (c) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that these goods have been or are intended to be used in operations in breach of customs legislation;
  - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.; and
  - (e) premises suspected by the applicant authority of being used to commit breaches of customs legislation.

#### *Article 4*

##### **Spontaneous assistance**

Wherever possible, on their own initiative, the Parties shall assist each other in accordance with their laws and regulations by providing information on concluded, planned or ongoing activities which constitute or appear to constitute operations in breach of customs legislation and which may be of interest to the other Party. The information shall focus in particular on:

- (a) goods known to be subject to operations in breach of customs legislation; (b) persons in respect of whom there are reasonable grounds for believing they are or have been involved in operations in breach of customs legislation;
- (c) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation; and
- (d) new means or methods employed in carrying out operations in breach of customs legislation.

#### *Article 5*

##### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing either in print or electronic format. They shall be accompanied by the documents necessary to enable compliance with the request. In case of urgency, the requested authority may accept oral requests, but such oral requests shall be confirmed by the applicant authority in writing promptly.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority and requesting official;
  - (b) the information and/or type of assistance requested;
  - (c) the object of and the reason for the request;
  - (d) the laws and regulations and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations;
  - (f) a summary of the relevant facts and of the enquiries already carried out; and (g) any additional available details to enable the requested authority to comply with the request.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority, English always being an acceptable language. This requirement does not apply to any documents that accompany the request under paragraph 1.

4. If a request does not meet the formal requirements set out in paragraphs 1 to 3, the requested authority may require the correction or the completion of the request; pending such correction or completion, precautionary measures may be ordered.

#### *Article 6*

##### **Execution of requests**

1. In order to comply with a request for assistance, the requested authority shall proceed promptly, within the limits of its competence, as though it was acting on its own account or at the request of another authority of that same Party, by supplying information already in its possession, by carrying out appropriate enquiries or by arranging for those enquiries to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own. In providing any such assistance the requested authority shall give appropriate consideration to the urgency of the request.

2. Requests for assistance shall be executed in accordance with the laws and regulations of the requested Party.

#### *Article 7*

##### **Form in which information is to be communicated**

1. The requested authority shall communicate results of enquiries conducted pursuant to a request made under this Protocol to the applicant authority in writing, together with relevant documents, certified copies of documents or other items. This information may be provided in electronic format.

2. Original documents shall be transmitted according to each Party's legal constraints, only at the request of the applicant authority, in cases where certified copies would be insufficient. The applicant authority shall return those originals at the earliest opportunity.

3. Under the provisions referred to in paragraph 2, the requested authority shall deliver to the applicant authority any information related to the authenticity of the documents issued or certified by official agencies within its territory in support of a goods declaration.

#### *Article 8*

##### **Presence of officials of one Party in the territory of another**

1. Duly authorised officials of a Party may, with the agreement of the other Party and subject to the conditions laid down by the latter, be present in the offices of the requested authority or any other concerned authority referred to in paragraph 1 of Article 6 [Execution of requests] to obtain information relating to activities that are or could be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.

2. With the agreement of the requested Party, and subject to the conditions it may specify, duly authorised officials of the other Party may be present at enquiries carried out in the requested Party's territory.

#### *Article 9*

##### **Delivery and notification**

1. At the request of the applicant authority, the requested authority shall take all necessary measures in accordance with its applicable laws and regulations in order to deliver any documents or to notify any decisions of the applicant authority that fall within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

2. Such requests for the delivery of documents or the notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

#### *Article 10*

##### **Automatic exchange of information**

1. The Parties may, by mutual arrangement in accordance with Article 15 of this Protocol [Implementation]:

- (a) exchange any information covered by this Protocol on an automatic basis;
- (b) exchange specific information in advance of the arrival of consignments in the territory of the other Party.

2. The Parties may establish arrangements on the type of information they wish to exchange, the format and the frequency of transmission to implement the exchanges under points (a) and (b) of paragraph 1.

#### *Article 11*

##### **Exceptions to the obligation to provide assistance**

1. Assistance under this Protocol may be refused or may be subject to the satisfaction of certain conditions or requirements in cases where a Party is of the opinion that such assistance would:

- (a) be likely to prejudice the sovereignty of the United Kingdom or that of a Member State which has been requested to provide assistance under this Protocol;
- (b) be likely to prejudice public policy, security or other essential interests; or
- (c) violate an industrial, commercial or professional secret.

2. The requested authority may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, prosecutions or proceedings. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. In the cases referred to in paragraphs 1 and 2, the requested authority shall communicate its decision and the reasons for that decision to the applicant authority without delay.

#### *Article 12*

##### **Information exchange and confidentiality**

1. The information received under this Protocol shall be used solely for the purposes established in this Protocol.

2. The use of information obtained under this Protocol in administrative or judicial proceedings instituted in respect of operations in breach of customs legislation is considered to be for the purposes of this Protocol. Therefore, the Parties may use information obtained and documents consulted in accordance with the provisions of this Protocol as evidence in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts or tribunals. The requested authority may subject the supply of information or the granting of access to documents to the condition that it is notified of such use.

3. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

4. Any information communicated in whatsoever form pursuant to this Protocol shall be considered to be of a confidential or restricted nature, in accordance with the laws and regulations applicable in each Party. That information shall be covered by the obligation of professional secrecy and shall enjoy the protection granted to similar information under the relevant laws and regulations of the receiving Party, unless the Party which provided the information gives its prior consent to the disclosure of such information. The Parties shall communicate to each other information on their applicable laws and regulations.

#### *Article 13*

##### **Experts and witnesses**

The requested authority may authorise its officials to appear, within the limitations of the authorisation granted, as experts or witnesses in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or confidential or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

#### *Article 14*

##### **Assistance expenses**

1. Subject to paragraphs 2 and 3, the Parties shall waive any claims on each other for reimbursements of expenses incurred in the execution of this Protocol.

2. Expenses and allowances paid to experts, witnesses, interpreters and translators, other than public service employees, shall be borne as appropriate by the requesting Party.

3. If expenses of a substantial or extraordinary nature are or will be required to execute the request, the Parties shall consult to determine the terms and conditions under which the request is to be executed, as well as the manner in which the costs are to be borne.

#### *Article 15*

##### **Implementation**

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of the United Kingdom and on the other hand to the competent services of the European Commission and the customs authorities of the Member States of the Union, as appropriate. They shall decide on all practical measures and arrangements necessary for the implementation of this Protocol, taking into consideration their respective applicable laws and regulations, in particular for the protection of personal data.

2. Each Party shall keep the other Party informed of the detailed implementation measures which it adopts in accordance with the provisions of this Protocol, in particular with respect to the duly authorised services and officials designated as competent to send and receive the communications provided for in this Protocol.

3. In the Union, the provisions of this Protocol shall not affect the communication of any information obtained under this Protocol between the competent services of the European Commission and the customs authorities of the Member States.

*Article 16*

**Other agreements**

The provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual administrative assistance in customs matters which has been or may be concluded between individual Member States of the Union and the United Kingdom insofar as the provisions of those bilateral agreements are incompatible with those of this Protocol.

*Article 17*

**Consultations**

In respect of the interpretation and implementation of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the [Trade Specialised Committee on customs cooperation and rules of origin].

*Article 18*

**Future developments**

With a view to supplementing the levels of mutual assistance provided for in this Protocol, the Trade Specialised Committee on customs cooperation and rules of origin may adopt a decision to expand this Protocol by establishing arrangements on specific sectors or matters in accordance with the Parties' respective customs legislation.