avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

3. Nothing in this Agreement shall affect the rights and obligations of the EC Party or a Signatory CARIFORUM State 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.

PART V

INSTITUTIONAL PROVISIONS

Article 227

Joint CARIFORUM-EC Council

- 1. A Joint CARIFORUM-EC Council is hereby established, which shall supervise the implementation of this Agreement. The Joint CARIFORUM-EC Council shall meet at ministerial level at regular intervals, not exceeding a period of two years, and extraordinarily whenever circumstances so require, if the Parties so agree.
- 2. Without prejudice to the functions of the Council of Ministers as defined in Article 15 of the Cotonou Agreement, the Joint CARIFORUM-EC Council shall generally be responsible for the operation and implementation of this Agreement and shall monitor the fulfilment of its objectives. It shall also examine any major issue arising within the framework of this Agreement, as well as any other bilateral, multilateral or international question of common interest and affecting trade between the Parties.
- 3. The Joint CARIFORUM-EC Council shall also examine proposals and recommendations from the Parties for the review of this Agreement.

Article 228

Composition and rules of procedures

- 1. The Joint CARIFORUM-EC Council shall be composed, on the one hand, of the members of the Council of the European Union and members of the European Commission, and, on the other hand, of the representatives of the Governments of the Signatory CARIFORUM States.
- 2. The CARIFORUM States shall mandate one of their representatives to act on their behalf on all matters under this Agreement for which they have agreed to act collectively.
- 3. The Joint CARIFORUM-EC Council shall establish its own rules of procedure.
- 4. The Joint CARIFORUM-EC Council shall be chaired in turn by a representative of the EC Party and by a CARIFORUM representative, in accordance with the provisions laid down in its rules of procedure. The Joint CARIFORUM-EC Council shall

provide periodic reports on the operation of this Agreement to the Council of Ministers established in accordance with Article 15 of the Cotonou Agreement.

5. Members of the Joint CARIFORUM-EC Council may arrange to be represented, in accordance with the conditions laid down in its rules of procedure.

Article 229

Decision-making powers and procedures

- 1. In order to attain the objectives of this Agreement, the Joint CARIFORUM-EC Council shall have the power to take decisions in respect of all matters covered by the Agreement.
- 2. The decisions taken shall be binding on the Parties and the Signatory CARIFORUM States, which shall take all the measures necessary to implement them in accordance with each Party's and Signatory CARIFORUM State's internal rules.
- 3. The Joint CARIFORUM-EC Council may also make appropriate recommendations.
- 4. For the matters for which Signatory CARIFORUM States agree to act collectively the Joint CARIFORUM-EC Council shall adopt decisions and recommendations by mutual agreement between the Parties. For the matters for which Signatory CARIFORUM States have not agreed to act collectively, adoption of any decision shall require the agreement of the Signatory CARIFORUM State or States concerned.

Article 230

CARIFORUM-EC Trade and Development Committee

1. The Joint CARIFORUM-EC Council shall be assisted in the performance of its duties by a CARIFORUM-EC Trade and Development Committee composed of representatives of the Parties, normally at senior officials level. The CARIFORUM States shall mandate one of their representatives to act on their behalf on all matters under this Agreement for which they have agreed to act collectively. Any Party or Signatory CARIFORUM State

may bring to the attention of the Committee any issue related to the application of the Agreement or the attainment of its objectives.

- 2. The Joint CARIFORUM-EC Council shall establish the rules of procedure of the CARIFORUM-EC Trade and Development Committee. The CARIFORUM-EC Trade and Development Committee shall be chaired alternately by a representative of each of the Parties for a period of one year. It shall report annually to the Joint CARIFORUM-EC Council.
- 3. The CARIFORUM-EC Trade and Development Committee shall have, in particular, the following functions:
- (a) in the area of trade:
 - to supervise and be responsible for the implementation and proper application of the provisions of the Agreement and to discuss and recommend cooperation priorities in this regard;
 - (ii) to oversee the further elaboration of the provisions of this Agreement and evaluate the results obtained in its application;
 - (iii) to undertake action to avoid disputes and to resolve disputes that may arise regarding the interpretation or application of the Agreement, in accordance with the provisions of Part III;
 - (iv) to assist the Joint CARIFORUM-EC Council in the performance of its functions;
 - (v) to monitor the development of regional integration and of economic and trade relations between the Parties;
 - (vi) to monitor and assess the impact of the implementation of this Agreement on the sustainable development of the Parties;
 - (vii) to discuss and undertake actions that may facilitate trade, investment and business opportunities between the Parties; and
 - (viii) to discuss any matters pertaining to this Agreement and any issue liable to affect the attainment of its objectives;
- (b) in the area of development:
 - to assist the Joint CARIFORUM-EC Council in the performance of its functions regarding development cooperation related matters falling under this Agreement;
 - (ii) to monitor the implementation of the cooperation provisions laid down in this Agreement and to coordinate such action with third party donors;

- (iii) to make recommendations on trade-related cooperation between the Parties;
- (iv) to keep under periodic review the cooperation priorities set out in this Agreement, and to make recommendations on the inclusion of new priorities, as appropriate; and
- (v) to review and discuss cooperation issues pertaining to regional integration and implementation of this Agreement.
- 4. In the performance of its functions, the CARIFORUM-EC Trade and Development Committee may:
- set up and oversee any special committees or bodies to deal with matters falling within its competence, and determine their composition and duties, and their rules of procedure;
- (b) meet at any time agreed by the Parties;
- (c) consider any issues under this Agreement and take appropriate action in the exercise of its functions; and
- (d) take decisions or make recommendations in the cases provided for in this Agreement or where such implementing power has been delegated to it by the Joint CARIFORUM-EC Council. In such cases the Committee shall take decisions or make recommendations in accordance with the conditions laid down in Article 229(4).
- 5. The CARIFORUM-EC Trade and Development Committee shall generally meet once a year for an overall review of the implementation of this Agreement, on a date and with an agenda agreed in advance by the Parties, in the EC Party one year and in a CARIFORUM State the next. The Committee shall hold specific working sessions to perform the functions provided for in paragraph 3(a) and (b).

Article 231

CARIFORUM-EC Parliamentary Committee

- 1. A CARIFORUM-EC Parliamentary Committee is hereby established. It shall be a forum for members of the European Parliament and the CARIFORUM States legislatures to meet and exchange views. It shall meet at intervals which it shall itself determine. It shall cooperate with the Joint Parliamentary Assembly provided for in Article 17 of the Cotonou Agreement.
- 2. The CARIFORUM-EC Parliamentary Committee shall consist of members of the European Parliament, on the one hand, and of members CARIFORUM States legislatures, on the other. Representatives of the Parties may attend the meetings of the CARIFORUM-EC Parliamentary Committee.
- 3. The CARIFORUM-EC Parliamentary Committee shall establish its rules of procedure and inform the Joint CARIFORUM-EC Council thereof.

- 4. The CARIFORUM-EC Parliamentary Committee shall be chaired in turn by a representative of the European Parliament and a representative of a CARIFORUM State legislature, in accordance with the provisions to be laid down in its rules of procedure.
- 5. The CARIFORUM-EC Parliamentary Committee may request of the Joint CARIFORUM-EC Council relevant information regarding the implementation of this Agreement, and the Joint CARIFORUM-EC Council shall supply the Committee with the requested information.
- 6. The CARIFORUM-EC Parliamentary Committee shall be informed of the decisions and recommendations of the Joint CARIFORUM-EC Council.
- 7. The CARIFORUM-EC Parliamentary Committee may make recommendations to the Joint CARIFORUM-EC Council and the CARIFORUM-EC Trade and Development Committee.

Article 232

CARIFORUM-EC Consultative Committee

1. A CARIFORUM-EC Consultative Committee is hereby established with the task of assisting the Joint CARIFORUM-EC

Council to promote dialogue and cooperation between representatives of organisations of civil society, including the academic community, and social and economic partners. Such dialogue and cooperation shall encompass all economic, social and environmental aspects of the relations between the EC Party and CARIFORUM States, as they arise in the context of the implementation of this Agreement.

- 2. Participation in the CARIFORUM-EC Consultative Committee shall be decided by the Joint CARIFORUM-EC Council, with a view to ensuring a broad representation of all interested parties.
- 3. The CARIFORUM-EC Consultative Committee shall carry out its activities on the basis of consultation by the Joint CARIFORUM-EC Council or on its own initiative and make recommendations to the Joint CARIFORUM-EC Council. Representatives of the Parties shall attend the meetings of the CARIFORUM-EC Consultative Committee.
- 4. The CARIFORUM-EC Consultative Committee shall adopt its rules of procedure in accord with the Joint CARIFORUM-EC Council.
- 5. The CARIFORUM-EC Consultative Committee may make recommendations to the Joint CARIFORUM-EC Council and the CARIFORUM-EC Trade and Development Committee.

PART VI

GENERAL AND FINAL PROVISIONS

Article 233

Definition of the Parties and fulfilment of obligations

- 1. Contracting Parties of this Agreement are Antigua and Barbuda, the Commonwealth of The Bahamas, Barbados, Belize, the Commonwealth of Dominica, the Dominican Republic, Grenada, the Republic of Guyana, the Republic of Haiti, Jamaica, Saint Christopher and Nevis, Saint Lucia, Saint Vincent and the Grenadines, the Republic of Suriname, and the Republic of Trinidad and Tobago, herein referred to as the 'CARIFORUM States', on the one part, and the European Community or its Member States or the European Community and its Member States, within their respective areas of competence as derived from the Treaty establishing the European Community, herein referred to as the 'EC Party', on the other part.
- 2. For the purposes of this Agreement, the CARIFORUM States agree to act collectively.
- 3. For the purposes of this Agreement, the term 'Party' shall refer to the CARIFORUM States acting collectively or the EC Party as the case may be. The term 'Parties' shall refer to the CARIFORUM States acting collectively and the EC Party.
- 4. Where individual action is provided for or required to exercise the rights or comply with the obligations under this Agreement reference is made to the 'Signatory CARIFORUM States'.

5. The Parties or the Signatory CARIFORUM States as the case may be 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 234

Coordinators and exchange of information

- 1. In order to facilitate communication and to ensure the effective implementation of the Agreement the EC Party, the CARIFORUM States collectively and each Signatory CARIFORUM State shall designate a Coordinator upon the provisional application of this Agreement. The designation of Coordinators is without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.
- 2. On request of either Party, the coordinator of the other Party or of a Signatory CARIFORUM State shall indicate the office or official responsible for any matter pertaining to the implementation of this Agreement and provide the required support to facilitate communication with the requesting Party.
- 3. On request of either Party, and to the extent legally possible, each Party and the Signatory CARIFORUM States through their