

ANNEX C.21

**Conditions Precedent to the Submission of a Claim or to the Continuation of Proceedings by
a Tribunal Established under Section C:
Conditions Specific to a Party**

1. An investor may submit a claim regarding a taxation measure of Côte d'Ivoire only if:
 - a) the investor uses the domestic administrative procedure applicable to taxation measures; and
 - b) the investor determines that the internal administrative procedures is not available, or that a dispute still exists four months after the investor initiated the domestic administrative procedure.

It is understood that the claim must also meet the conditions precedent to submission of a claim to arbitration in Section C (Settlement of Disputes between an Investor and the Host Party) and Article 14 (Taxation Measures).

2. If an investor submits a claim without meeting the conditions set out in subparagraphs 1 (a) and (b), but the claim raises the issue as to whether a given measure in Côte d'Ivoire is a taxation measure, and the taxation authorities of the Parties seized of the claim under Article 14(7) (Taxation Measures):
 - a) agree that the claim concerns a taxation measure; or
 - b) do not agree, and the Tribunal established under Section C (Settlement of Disputes between an Investor and the Host Party) decides that the claim concerns a taxation measure,

the Tribunal established under Section C (Settlement of Disputes between an Investor and the Host Party) may not proceed until the conditions set out in subparagraphs 1(a) and (b) are met.