

قانون رقم (٧) لسنة ٢٠١٢  
بشأن إقامة منطقة تجارة حرة  
بين الدول الأعضاء في مجلس التعاون لدول الخليج العربية  
ودول رابطة التجارة الحرة الأوروبية (إفتا)

نحن حمد بن عيسى آل خليفة  
بعد الاطلاع على الدستور،  
وعلى المرسوم بقانون رقم (٧) لسنة ٢٠٠٢ بالموافقة على الاتفاقية الاقتصادية الموحدة  
بين دول مجلس التعاون لدول الخليج العربية،  
وعلى اتفاقية التجارة الحرة بين دول مجلس التعاون لدول الخليج العربية ودول رابطة  
التجارة الحرة الأوروبية (إفتا) الموقعة بتاريخ ٢٢ يونيو ٢٠٠٩،  
وعلى الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية وسويسرا الموقعة  
بتاريخ ٢٢ يونيو ٢٠٠٩،  
وعلى الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية وأيسلندا الموقعة  
بتاريخ ٢٢ يونيو ٢٠٠٩،  
وعلى الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية والنرويج الموقعة  
بتاريخ ٢٢ يونيو ٢٠٠٩،  
أقر مجلس الشورى ومجلس النواب القانون الآتي نصه، وقد صدقنا عليه وأصدرناه:

### المادة الأولى

ووفق على إقامة منطقة تجارة حرة بين دول مجلس التعاون لدول الخليج العربية ودول  
رابطة التجارة الحرة الأوروبية (إفتا)، وفقاً لما هو وارد في الاتفاقيات التالية الموقعة بتاريخ  
٢٢ يونيو ٢٠٠٩ والموافقة لهذا القانون:

- ١- اتفاقية التجارة الحرة بين دول مجلس التعاون لدول الخليج العربية ودول رابطة التجارة  
الحرة الأوروبية (إفتا).
- ٢- الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية وسويسرا.
- ٣- الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية وأيسلندا.
- ٤- الاتفاقية الزراعية بين دول مجلس التعاون لدول الخليج العربية والنرويج.

**المادة الثانية**

على رئيس مجلس الوزراء والوزراء - كل فيما يخصه - تنفيذ هذا القانون، ويُعمل به من اليوم التالي لتاريخ نشره في الجريدة الرسمية.

ملك مملكة البحرين

حمد بن عيسى آل خليفة

صدر في قصر الرفاع:

بتاريخ: ٢١ ربيع الأول ١٤٣٣هـ

الموافق: ١٢ فبراير ٢٠١٢م

## اتفاقية التجارة الحرة

بين

دول رابطة التجارة الحرة الأوروبية ( إفتا )

والدول الأعضاء في مجلس التعاون لدول الخليج العربية

## تمهيد

إن جمهورية أيسلندا وإمارة ليختنشتاين ومملكة النرويج والإتحاد السويسري (يشار إليها فيما بعد "دول رابطة التجارة الحرة الأوروبية - إفتا")

و

حكومات دولة الإمارات العربية المتحدة ومملكة البحرين والمملكة العربية السعودية وسلطنة عمان ودولة قطر ودولة الكويت (يشار إليها هنا بصورة مشتركة فيما بعد "بدول مجلس التعاون لدول الخليج العربية" وبصورة منفردة "الدول الأعضاء في مجلس التعاون لدول الخليج العربية")

يشار فيما بعد لكل دولة عضو في رابطة التجارة الحرة الأوروبية -  
إفتا ، ولكل دولة عضو في مجلس التعاون لدول الخليج العربية ،  
(بالطرف) ويشار إليها مجتمعة (بالأطراف) .

اعترافاً بأواصر الصداقة الممتدة ، والروابط الاقتصادية والسياسية  
القوية بين الدول الأعضاء في رابطة التجارة الحرة الأوروبية-إفتا  
والدول الأعضاء في مجلس التعاون لدول الخليج العربية ، وخاصة  
إعلان التعاون الموقع في بروكسل في 23 مايو عام 2000 ، ورغبة  
منها في تقوية تلك الروابط والأواصر من خلال إقامة منطقة تجارة  
حرة من شأنها تأسيس علاقات وثيقة ودائمة بينها.

وتأكيداً على التزامها بالمبادئ والأهداف المنصوص عليها في ميثاق  
الأمم المتحدة والإعلان العالمي لحقوق الإنسان.

وعازمين على بتشجيع وتقوية النظام التجاري متعدد الأطراف الذي  
أسسته منظمة التجارة العالمية ( WTO ) ، بهدف تنمية التعاون  
الإقليمي والدولي للمساهمة في التنمية المتناسقة وتوسيع التجارة  
العالمية.

وإدراكاً للتغير السريع الفعال للبيئة العالمية الذي أحدثته العولمة  
والتقدم التكنولوجي الذي يوفر تحديات وفرص اقتصادية وإستراتيجية  
مختلفة إلى الأطراف.

وتصميما على تنمية وتقوية علاقتها الاقتصادية و التجارية من خلال تحرير وتوسيع التجارة في السلع والخدمات لمصلحتها المشتركة ومنافعها المتبادلة.

وسعيا إلى ضمان وجود بيئة استثمارية مستقرة وواعدة. وعزما منها على تشجيع رعاية الإبداع والابتكار من خلال حماية حقوق الملكية الفكرية، ورغبة منها في إيجاد فرص عمل جديدة ، وتحسين مستويات المعيشة والظروف الصحية ، وتشجيع فرص انتقال التكنولوجيا ، وضمان نمو كبير لحجم الدخل الحقيقي في أقاليمها من خلال التوسع في التدفقات التجارية والاستثمارية.

وإقرارا باختلاف مستويات التنمية والقدرات بين الأطراف، وإدراكا بالحاجة إلى تعزيز البيئة التنافسية في أسواقها، وسعيا للحفاظ على البيئة وحمايتها طبقا لمبادئ التنمية المستدامة، واقتناعها بأن إقامة منطقة تجارة حرة سيوفر مناخا أكثر أفضلية لتشجيع وتطوير العلاقات الاقتصادية والتجارية بين الأطراف المعنية.

اتفق الأطراف ، بناء على ما ورد أعلاه، على إبرام اتفاقية التجارة الحرة التالية ( يشار إليها فيما بعد " بهذه الاتفاقية":

## الفصل 1

### بنود عامة

#### المادة 1.1

##### الأهداف

- 1- تنشئ الدول الأعضاء في رابطة التجارة الحرة الأوروبية-إفتا ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية ، منطقة تجارة حرة طبقا لأحكام هذه الاتفاقية.
- 2- أهداف هذه الاتفاقية هي:

(أ) تحرير التجارة في السلع، طبقا للمادة 24 من الاتفاقية العامة للتعريفات الجمركية والتجارة (المشار إليها فيما بعد جات 1994 GAT) ، عملا بالفصل 2.

(ب) تحقيق تحرير التجارة في الخدمات ، طبقا للمادة 5 من الاتفاقية العامة للتجارة في الخدمات (المشار إليها فيما بعد بالجاتس 1994 THE GATS) عملا بالفصل 3.

- (ج) تشجيع المنافسة في اقتصاداتها عملا بالفصل 4.
- (د) ضمان الحماية الكافية والفعالة لحقوق الملكية الفكرية، عملا بالفصل 5.
- (هـ) تحقيق مزيد من التحرير في أسواق المشتريات الحكومية على أسس متبادلة ، عملا بالفصل 6.
- (و) تعزيز متبادل للفرص الاستثمارية.

## المادة 1.2

### النطاق الجغرافي

- 1- دون الإخلال بالملحق 4 ، تسري هذه الاتفاقية:
- (أ) على الأراضي الإقليمية والمياه الداخلية ، والبحار الإقليمية لأي طرف ، و المجال الجوي فوق إقليم أي طرف طبقا للقانون الدولي ، بالإضافة إلى
- (ب) ما وراء البحار الإقليمية ، فيما يتعلق بالإجراءات التي يتخذها أي طرف ممارسا لحقوقه السيادية أو القضائية ، طبقا للقانون الدولي .
- 2- يسري الملحق 1 فيما يتعلق بالنرويج.

### المادة 1.3

العلاقات التجارية والاقتصادية التي تخضع لأحكام هذه الاتفاقية

تسري أحكام هذه الاتفاقية على العلاقات الاقتصادية والتجارية بين الدول الأعضاء في رابطة التجارة الحرة الأوروبية-إفتا منفردة من جهة ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية منفردة ، أو الدول الأعضاء في مجلس التعاون لدول الخليج العربية مجتمعة بصفتها مجلس التعاون لدول الخليج العربية حيث يرد على وجه التحديد ، من جهة أخرى . لا تسري هذه الاتفاقية على العلاقات التجارية بين الدول الأعضاء في رابطة التجارة الحرة الأوروبية-إفتا ، ولا على العلاقات التجارية بين الدول الأعضاء في مجلس التعاون لدول الخليج العربية .

### المادة 1.4

العلاقة بالاتفاقيات الأخرى

يؤكد الطرفان حقوقهما والتزامهما بموجب اتفاقية منظمة التجارة العالمية WTO ، والاتفاقيات الأخرى قيد التفاوض التي يكونا طرفا فيها وأي اتفاقيات دولية أخرى باعتبارهما طرفا فيها.

## المادة 1.5

### الحكومات الإقليمية والمحلية

1- على كل طرف اتخاذ تلك الإجراءات المعقولة التي قد تكون متاحة له لضمان تقييد الحكومات والهيئات المحلية والإقليمية بأحكام هذه الاتفاقية داخل إقليمه.

2- يتم تفسير هذا الحكم وتطبيقه بناء على المبادئ الواردة في الفقرة 3 (أ) من المادة 1 من اتفاقية التجارة في الخدمات (جاتس GATS) والتفاهم بشأن تفسير المادة 24 من الاتفاقية العامة للتجارة والتعريفات الجمركية (جات GATT 1994) حسب ما تقتضيه المادة. وبهذا تدرج الفقرة 3 (أ) من المادة 1 من اتفاقية التجارة في الخدمات (جاتس GATS) والتفاهم بشأن تفسير المادة 24 من الاتفاقية العامة للتجارة والتعريفات الجمركية (جات GATT 1994) ضمن هذه الاتفاقية ، وتعد جزءاً منها.

## المادة 1.6

### الشفافية

- 1- على الأطراف نشر قوانينها وأنظمتها وأحكامها القضائية وقراراتها الإدارية ذات التطبيق العام ، وكذلك اتفاقياتها الدولية ذات العلاقة التي قد تؤثر على عمل هذه الاتفاقية، أو جعلها متاحة للجمهور.
- 2- يجب على الأطراف الاجابة الفورية على الأسئلة المحددة عند الطلب وتقديم المعلومات لبعضها البعض بشأن المواضيع المشار إليها في الفقرة 1، وذلك بناءا على طلبها.

## المادة 1.7

### سرية المعلومات

- 1- على كل طرف المحافظة على سرية المعلومات التي يصنفها الطرف المقدم للمعلومات بأنها سرية لها.
- 2- لا شي في هذه الاتفاقية يجبر أي طرف الكشف عن المعلومات السرية ، التي قد يتسبب إفشائها إعاقة تنفيذ القانون ، أو قد تتعارض مع المصلحة العامة أو من شأنها الإخلال بالمصالح التجارية المشروعة لأي مشغل اقتصادي.

## الفصل 2

### التجارة في السلع 1

#### المادة 2.1

##### النطاق

1. ينطبق هذا الفصل على ما يلي:

- (أ) المنتجات المتضمنة في الفصول من رقم 25 إلى 97 من النظام المنسق للسلع ونظام التكويد (والذي يشار إليه هنا وفيما بعد بـ "HS") باستثناء المنتجات الواردة في الملحق II .
- (ب) المنتجات الزراعية المصنعة ، المحددة في الملحق 3 ، مع الأخذ في الاعتبار الترتيبات الواردة في الملحق المشار إليه. و
- (ج) الأسماك والمنتجات البحرية الأخرى ، طبقا للملحق 5.

1 نتيجة للمبارك السرحة ، والتي تضمنت طبقا لمعاينة 20 مارس 1927 ، السيرة بين كل من سويسرا وأمانة ليختنشتاين فسوف تمثل سويسرا ابلارة ليختنشتاين في الأمور المتعلقة في هذا الفصل .

2. وقد أبرمت كل دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية ، اتفاقيات بخصوص التجارة في المنتجات الزراعية على أسس ثنائية متبادلة. و تشكل تلك الاتفاقيات جزءاً من الأدوات المؤسسة لمنطقة التجارة الحرة بين الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية.

## المادة 2.2

### الرسوم الجمركية

1. لن يتم فرض رسوم جمركية جديدة على التجارة ما بين الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا)، والدول الأعضاء مجلس التعاون لدول الخليج العربية ، في باستثناء ما هو منصوص عليه في هذه الاتفاقية.
2. كما ستقوم الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، عند دخول هذه الاتفاقية حيز التنفيذ ، بإلغاء جميع الرسوم الجمركية على الواردات من المنتجات ذات المنشأ من الدول الأعضاء مجلس التعاون لدول الخليج العربية .

3. كما ستقوم الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، عند دخول هذه الاتفاقية حيز التنفيذ ، بإلغاء جميع الرسوم الجمركية على الواردات من المنتجات ذات المنشأ من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، باستثناء ما هو منصوص عليه في الملحق 6.
4. يمكن لطرف من الأطراف أن يفرض أو يبقي على رسوم على الصادرات اتساقا مع إجراءاته المحلية طالما كان يعتبر أن تلك الرسوم ضرورية. وسوف تسري تلك الرسوم بغض النظر عن وجهة تلك المنتجات. على أن يقوم الأطراف بإخطار اللجنة المشتركة بخصوص جميع الرسوم المطبقة على الصادرات.
5. وتتضمن الرسوم الجمركية أي رسم أو تكاليف ، من أي نوع تفرض فيما يتعلق باستيراد منتج ، وتتضمن أي شكل من الضرائب المضافة أو التكاليف المضافة ، ولكن لا تتضمن أي تكاليف تفرض اتساقا مع المادة 3 و المادة 7 من الاتفاقية العامة للتجارة والتعريفات 1994 GATT.

## المادة 2.3

### القيود الكمية على الواردات والصادرات

تضمن المادة XI من الاتفاقية العامة للتجارة والتعريفات GATT1994 في هذه الاتفاقية ، وتشكل جزءاً لا يتجزأ منها مع تعديل ما يلزم.

## المادة 2.4

### المعاملة الإقليمية

سوف يقوم الأطراف بتطبيق مبدأ المعاملة الإقليمية ، طبقاً للمادة 3 من الاتفاقية العامة للتجارة والتعريفات GATT 1994 ويتضمن هذا مذكراتها التفسيرية والتي تعد داخلة في هذه الاتفاقية وتشكل جزءاً منها.

## المادة 2.5

### قواعد المنشأ و طرق التعاون الإداري

يوضح الملحق 4 الأحكام الخاصة بقواعد المنشأ وطرق التعاون الإداري.

## المادة 2.6

### التقييم الجمركي

سيقوم الأطراف بتحديد القيمة الجمركية للبضائع المتبادلة بينهما، طبقاً لإحكام المادة 7 من الاتفاقية العامة للتجارة والتعريفات GATT 1994 ، واتفاقية منظمة التجارة العالمية بخصوص تطبيق المادة 7 من اتفاقية GATT 1994.

## المادة 2.7

### اللوائح التقنية

1. تخضع حقوق والتزامات الأطراف ، فيما يتعلق باللوائح التقنية والمعايير القياسية وتقييم الامتثال ، لاتفاقية منظمة التجارة العالمية ، بخصوص العوائق التقنية على التجارة (ويشار إليها هنا وفيما بعد بـ "اتفاقية TBT")
2. سيقوم الأطراف بدعم وتعزيز تعاونهم ، فيما يتعلق باللوائح التقنية والمعايير القياسية وإجراءات تقييم الامتثال ، بهدف زيادة التفاهم المتبادل للنظم الخاصة بكل منهم ، وتسهيل الدخول إلى أسواقهم الخاصة.
3. دونما الإخلال بما ورد في الفقرة 1 ، يوافق الأطراف على عقد مشاورات في إطار اللجنة المشتركة، حينما يعتبر أحد الأطراف أن واحدة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، قد اتخذت اجراءات من شأنها خلق ، أو قد خلقت عائقا على التجارة ، من أجل إيجاد حل ملائم يتسق مع اتفاقية TBT.

## المادة 2.8

### الإجراءات الصحية والصحة البيطرية والنباتية .

1. ستخضع حقوق والتزامات الأطراف ، فيما يتعلق بالإجراءات الصحية والصحة البيطرية والنباتية ، للاتفاقية الخاصة بتطبيق الإجراءات الصحية والصحة البيطرية والنباتية ، في الملحق رقم 1A من اتفاقية منظمة التجارة العالمية، (ويُشار إليها هنا وفيما بعد بـ "اتفاقية SPS").
2. سيقوم الأطراف بتبادل أسماء وعناوين نقاط الإتصال، ذات الخبرة في أمور الإجراءات الصحية والصحة البيطرية والنباتية، من أجل تسهيل الإستشارات التقنية وتبادل المعلومات.
3. دونما الإخلال بما ورد في الفقرة 1 ، يوافق الأطراف على عقد مشاورات من خلال إطار عمل اللجنة المشتركة ، حينما يعتبر أحد الأطراف أن واحدة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو الدول الأعضاء في مجلس

التعاون لدول الخليج العربية ، قد اتخذت ضوابط من شأنها خلق ، أو قد خلقت عوائق على التجارة من أجل إيجاد حل ملائم اتساقا مع اتفاقية SPS.

## المادة 2.9

### إجراءات مكافحة الإغراق

1. ستبذل كل من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية ، كافة الجهود للامتناع عن اتخاذ إجراءات وضوابط مكافحة الإغراق ضد بعضها البعض.
2. ستخضع حقوق والتزامات الأطراف ، فيما يتعلق بتطبيق إجراءات مكافحة الإغراق ، للمادة 6 من الاتفاقية العامة للتجارة والتعريفات 1994 GATT ، والاتفاقية الخاصة بتطبيق المادة 6 من اتفاقية 1994 GATT ، باستثناء ما هو منصوص عليه في هذه المادة.

3. قبل أن تقوم دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، بإطلاق تحقيق لتحديد وجود درجة وأثر أي إجراء مزعوم في دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، كما هو منصوص عليه في المادة VI من اتفاقية GATT 1994 ، والاتفاقية بخصوص تطبيق المادة VI من اتفاقية GATT 1994 ، يكون على الدولة التي تنظر في أمر إقامة التحقيق أن تخطر كتابة الدولة العضو في رابطة التجارة الحرة الأوروبية ، أو الدولة العضو في مجلس التعاون لدول الخليج العربية ، التي تخضع بضائعها للتحقيق ، وأن تسمح بمهلة 30 يوماً ، مع الأخذ في الاعتبار التوصل إلى حل مقبول بصورة متبادلة. على أن تتم المشاورات في اللجنة المشتركة إذا ما طلبت إحدى الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو إحدى الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، في خلال عشرة أيام من استلام الإخطار.

4. إذا ما كانت أي من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، ستقوم بتطبيق أي إجراءات مكافحة إغراق فسوف يتم إلغاء هذه الإجراءات دونما استثناء في تاريخ لا يتجاوز ثلاث سنوات من فرض هذه الإجراءات. لا شيء في هذه الفقرة يمنع أي دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو أيًا من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، من فرض إجراءات مكافحة إغراق جديدة ، طبقاً للفقرات 2 و 3 من هذه المادة ، للمنتجات التي خضعت لإجراءات تم إلغاؤها.
5. كما سيقوم الأطراف ، بعد خمس سنوات من دخول هذه الاتفاقية حيز التنفيذ ، من خلال اللجنة المشتركة بمراجعة ما إذا كانت هناك حاجة للإبقاء على إمكانية اتخاذ إجراءات مكافحة إغراق فيما بينهم.و إذا ما قرر الأطراف ، بعد المراجعة الأولى ، أن هناك حاجة للإبقاء على هذه الإمكانية

فسوف يقومون لاحقا بعقد مراجعات دورية كل عامين لهذا الأمر في اللجنة المشتركة.

## المادة 2.10

### المشروعات التجارية الحكومية

ستخضع حقوق والتزامات الأطراف ، فيما يتعلق بالمشروعات التجارية الحكومية ، للمادة 17 من اتفاقية الجات 1994 GATT ، والتفاهم بخصوص تفسير المادة XVIII من اتفاقية الجات GATT 1994 ويتضمن مذكراتها التفسيرية والتي تدخل بهذا ضمن هذه الاتفاقية وتمثل جزء منها.

## المادة 2.11

### الدعم والإجراءات التعويضية

1. سوف تخضع حقوق و التزامات الأطراف ، المتعلقة بالدعم والإجراءات التعويضية ، للمادة 6 والمادة 16 من اتفاقية الجات 1994 GATT ، واتفاقية منظمة التجارة العالمية ،

بخصوص الدعم والإجراءات التعويضية فيما عدا ما هو منصوص عليه في الفقرة رقم 2.

2. قبل أن تقوم دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) أو دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، ، بإطلاق تحقيق لتحديد وجود درجة وأثر أي إجراء دعم مزعوم في دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) أو دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، ، كما هو منصوص عليه في المادة 11 من اتفاقية منظمة التجارة العالمية بخصوص الدعم والإجراءات التعويضية ، يكون على الدولة التي تنظر في أمر إقامة التحقيق أن تخطر كتابة الطرف الذي قد تكون بضائعه خاضعة للتحقيق ، وأن تسمح بمهلة 30 يوما . مع الأخذ بعين الاعتبار التوصل إلى حل مقبول للأطراف بصورة متبادلة. و سوف تتم المشاورات في اللجنة المشتركة ، إذا ما طلب أي من الأطراف هذا ، في خلال عشرة أيام من استلام الإخطار.

## المادة 2.12

### الإجراءات الوقائية العالمية

يؤكد الأطراف على حقوقهم والتزاماتهم طبقاً ، للمادة 19 من اتفاقية الجات 1994 GATT ، واتفاقية منظمة التجارة العالمية بخصوص الإجراءات الوقائية. سوف يقوم كل طرف باستثناء واردات البضائع ذات المنشأ من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، إذا ما كانت تلك الواردات لا تسبب في حد ذاتها و بنفسها تهديداً أو تهدد بأن تسبب أضراراً فادحة ، عند اتخاذ إجراءات طبقاً لشروط منظمة التجارة العالمية . وعلى الطرف الذي يتخذ الإجراءات أن يوضح أن هذا الإستثناء يتسق مع التزاماته تجاه منظمة التجارة العالمية ، كما هي مفسرة من خلال تشريعات منظمة التجارة العالمية.

## المادة 2.13

### استثناءات عامة

تخضع حقوق والتزامات الأطراف بخصوص الاستثناءات العامة للمادة 20 من اتفاقية الجات 1994 GATT والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً أساسياً منها.

## المادة 2.14

### الاستثناءات الأمنية

تخضع حقوق والتزامات الأطراف بخصوص الاستثناءات الأمنية للمادة 21 من اتفاقية الجات 1994 GATT والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً أساسياً منها.

### الفصل 3

#### التجارة في الخدمات

#### المادة 3.1

##### النطاق والتغطية

1. يسري هذا الفصل على التدابير التي يتخذها الأطراف ، وتؤثر على التجارة في الخدمات. ويسري هذا الفصل على جميع قطاعات الخدمات .
2. لا يسري هذا الفصل على التدابير ، التي تؤثر على حقوق الملاحة الجوية ، أو الضوابط التي تؤثر على الخدمات المتصلة على نحو مباشر باستخدام حقوق الملاحة الجوية، باستثناء ما هو منصوص عليه في الفقرة 3 من ملحق الإتفاقية العامة للتجارة في الخدمات (GATS) بشأن خدمات النقل الجوي. وتعد التعريفات الواردة في الفقرة 6 من ملحق الاتفاقية العامة للتجارة في الخدمات (GATS) بشأن خدمات النقل الجوي ، متضمنة في هذه الاتفاقية ، وتدخل كجزء لا يتجزأ منها مع إجراء التعديلات اللازمة.

3. لن تسري المواد 3.4 و 3.5 و 3.6 على القوانين أو التشريعات أو المُتطلبات التي تحكم المشتريات التي تقوم بها الهيئات الحكومية من الخدمات التي يتم شراؤها لأغراض حكومية ، وليس بقصد إعادة البيع التجاري ، أو بقصد الاستخدام في تقديم خدمات للبيع التجاري.

### المادة 3.2

تضمن بنود من الاتفاقية العامة للتجارة في الخدمات (GATS) حيثما ينص بند من بنود هذا الفصل على تضمين بند من بنود الاتفاقية العامة للتجارة في الخدمات GATS ، وجعله جزءاً لا يتجزأ من هذه الاتفاقية ، فإن معنى المصطلحات المستخدمة في بنود الاتفاقية العامة للتجارة في الخدمات تفهم على النحو التالي :

(أ) "عضو" تعني طرف .

(ب) "جدول" تعني جدول مشار إليه في المادة 3.16 والمتضمن في

الملحق 7 .

(ج) " التزام محدد" تعني التزاماً محدداً في جدول مشار إليه في

### المادة 3.16.

## المادة 3.3

### تعريفات

بالإشارة إلى المادة 3.2 استخدمت التعريفات التالية لأغراض

هذا الفصل:

(أ) تعد التعريفات التالية الواردة في المادة 1 ، من الإتفاقية

العامة للتجارة في الخدمات ، متضمنة في هذه الاتفاقية

وجزءاً منها.

(i) " التجارة في الخدمات"

(ii) "الخدمات" و

(iii) "خدمة مقدمة في إطار ممارسة سلطة حكومية"

(ب) "الإجراءات التي يتخذها الأطراف " 2 وتعني الإجراءات التي تتخذ بواسطة:

(i) حكومة أو سلطة مركزية أو إقليمية أو محلية

(ii) الهيئات غير الحكومية في ممارسة السلطات المفوضة إليها من قبل حكومة أو سلطة مركزية أو إقليمية أو محلية.

(ج) "مقدم خدمة" وتعني أي شخص يقدم أو يسعى لتقديم خدمة.

(د) "الأشخاص الطبيعيون الذين ينتمون لطرف آخر" وتعني شخصاً طبيعياً مواطناً أو مقيماً بصفة دائمة في دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية ، طبقاً للتشريعات الخاصة بكل منهم.

2 يتضمن هذا التعريف كافة التعريفات الواردة في الفقرات الفرعية (a) (i) و (ii) من الفقرة 7 من المادة 1 من الاتفاقية العامة للتجارة في الخدمات (GATS)، ويسوجب هذا فن الإشارة هنا لكون المادة 5.1 من هذه الاتفاقية.

3 في حالة عدم تقديم الخدمة أو عدم الرغبة في تقديم الخدمة بمجرد بواسطة شخص اختياري ولكن بواسطة أشكال أخرى للكيفيات التجارية مثل أحد الفروع أو مكاتب التمثيل، فإنه يتم التعامل مع مقدم الخدمة (أي الشخص الاختياري) في هذه الحالة من خلال هذه الكيفيات التجارية، ويتم التعامل معه بنفس الأسلوب الذي يتعامل به مع مقدمي الخدمة وفق هذا الفصل. ويترك نفس أسلوب التعامل لتسلسل الكيفيات التجارية التي يتم تقديم الخدمة من خلالها، أو يترك في التسمية ولا يتضمن أسلوب التعامل أي طرف آخر يقع خارج الأراضي حيث يتم تقديم الخدمة أو يترك في تقديم الخدمة فيها.

(هـ) "شخص اعتباري ينتمي لطرف آخر" تعني شخص اعتباري:

i. قد كون أو نظم طبقاً لقوانين هذا الطرف الآخر، ويكون منخرطاً في عمليات تجارية ذات قدر هام في أراضى:

(أ) أي طرف أو

(ب) أي عضو في منظمة التجارة العالمية ، ويكون مملوكاً لشخص طبيعي ، أو يتحكم فيه شخص طبيعي ينتمي لهذا الطرف الآخر، أو لأشخاص اعتباريين مستوفين جميع الشروط الواردة في الفقرات الفرعية (أ)(I).

أو

ii. في حالة توريد الخدمات ، من خلال تواجد كيان تجاري يملكه أو يتحكم فيه أشخاص طبيعيون ينتمون لذلك الطرف الآخر ، أو أشخاص اعتباريين ، يستوفون شروط الفقرات الفرعية (هـ)(I) أو هيئات حكومية تابعة لذاك الطرف الآخر.

(و) وتعد بهذا التعريفات التالية من المادة XXVIII من الاتفاقية العامة للتجارة في الخدمات ، متضمنة في هذه الاتفاقية وتدخل كجزء منها.

(i) "إجراءات"

(ii) "توريد خدمات"

(iii) "تدابير طرف من الأطراف باتخاذها تؤثر على

التجارة في الخدمات"

(iv) "تواجد تجاري"

(v) "قطاع " من خدمة"

(vi) "خدمات لطرف آخر"

(vii) "مقدم حصري لخدمة"

(viii) "مستهلك خدمة"

(ix) "شخص"

(x) "شخص اعتباري"

(xi) "مملوك" و "متحكم به" و "مرتبط" و

(xii) "الضرائب المباشرة"

(ز) "جاتس" وتعني الإتفاقية العامة للتجارة في الخدمات لعام

1994.

### المادة 3.4

#### معاملة الدولة الأولى بالرعاية

1. دونما إخلال بالضوابط ، التي اتخذت وفقاً للمادة 7 من الاتفاقية العامة للتجارة في الخدمات (GATS)، وبإستثناء ما اشترط عليه في قائمة إعفاءات الدولة الأولى بالرعاية ، والمُتضمنة في المُلحق 8، فسيقوم أي طرف على الفور و دون أي قيد أو شرط ، فيما يخص جميع التدابير التي تؤثر في تقديم الخدمات، بمنح الخدمات و مُقدمي الخدمات ، التابعين لطرفٍ آخر ، معاملة لا تقل تفضيلاً عن المعاملة التي يمنحها الخدمات المُشابهة أو مُقدمي الخدمات الذين لا ينتمون إلى أحد أطراف هذه الاتفاقية.

2. لن تخضع المعاملة الممنوحة طبقاً للاتفاقيات الأخرى سواء المستقبلية أو المبرمة مع أحد الأطراف والتي قد أخطر بها طبقاً للمادة 5 والمادة 5 المكررة من اتفاقية الجاتس للفقرة رقم 41.

3. سوف تخضع حقوق والتزامات الأطراف ، المتعلقة بالمزايا الممنوحة لدول الجوار ، للفقرة 3 من المادة 2 من اتفاقية الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً منها.

### المادة 3.5

#### النفاز إلى الأسواق

سوف يخضع الالتزام المتعلق بصلاحيّة النفاز إلى الأسواق ، للمادة 16 من اتفاقية الجاتس والتي تدخل بهذا ضمن هذه الاتفاقية وتصبح جزءاً منها.

4 يوك الأطراف على إبراكتم أن الاتفاقيات بين الدول الأعضاء ، في مجلس التعاون لدول الخليج العربية ومنطقة التجارة الحرة العربية الكبرى (GAFTA) ، مستبعدة من تطبيق التزام الأمم الأكر تفضيلاً طبقاً لهذه الاتفاقية.

### المادة 3.6

#### المعاملة الوطنية

يخضع الالتزام المتعلق بالمعاملة الوطنية للمادة 16 من اتفاقية الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتصبح جزءاً منها.

### المادة 3.7

#### الالتزامات الإضافية

تخضع الالتزامات الإضافية للمادة 18 من اتفاقية الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتصبح جزءاً منها.

### المادة 3.8

#### اللوائح المحلية

1. تخضع حقوق والتزامات الأطراف المتعلقة باللوائح المحلية للفقرات من 1 إلى 3 من المادة 6 من اتفاقية الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً منها.

2. تقوم اللجنة المشتركة بوضع أية ضوابط ضرورية لضمان أن تكون الإجراءات المتعلقة بمتطلبات التأهل والإجراءات والمعايير التقنية ومتطلبات الترخيص وإجراءاته ، لا تمثل أي عوائق غير ضرورية للتجارة في الخدمات. وستكون هذه الضوابط هادفة إلى ضمان أن مثل تلك المتطلبات والإجراءات كالتالي من ضمن أمور أخرى:

(أ) قائمة على معايير هادفة ، وتتمتع بالشفافية مثل الكفاءة والقدرة على توريد الخدمات.

(ب) لا تمثل أعباء زائدة عن الحاجة لضمان جودة الخدمات.

(ج) في حالة إجراءات الترخيص ، أن لا تكون تلك الإجراءات عائقاً في توريد الخدمات.

3. (أ) أما القطاعات ، التي تعهد فيها أحد الأطراف بالتزامات موقوفة على دخول بعض النظم التي تخص في هذه القطاعات حيز التنفيذ طبقاً للفقرة 2 ، فلن يقوم الأطراف بتطبيق متطلبات الترخيص والتأهل والمعايير التقنية التي تلغي أو تعيق تلك الإلتزامات المحددة بطريقة لا تتسق مع المعايير المنصوص عليها في الفقرات الفرعية 2 (أ) و (ب) أو (ج) .

(ب) ولتحديد ما إذا كان أحد الأطراف مطبقاً لالتزامات طبقاً للفقرة الفرعية (أ) ، سيأخذ بعين الإعتبار لمعايير القياسية الدولية للمنظمات الدولية ذات العلاقة ، مقارنة بتلك التي 5 يطبقها هذا الطرف.

4. يقوم كل طرف بتقديم الإجراءات الملائمة لتأكيد كفاءة المهنيين المحترفين المنتمين لطرف آخر.

5 يشير المصطلح "المنظمات الدولية ذات العلاقة" إلى الهيئات الدولية التي تكون عضويتها مفتوحة للهيئات ذات العلاقة على الأقل لجميع الأطراف.

### المادة 3.9

#### الإعتراف

1. لأغراض استيفاء المعايير والمقاييس الخاصة بطرف من الأطراف للترخيص والتصريح واعتماد مقدم خدمة ما ، فسيولى كل طرف الاهتمام الكافي لأي طلب من طرف آخر وذلك لإقرار واعتماد التعليم أو الخبرة المكتسبة والمتطلبات المستوفاة أو الرخص أو الشهادات الممنوحة لدى هذا الطرف الآخر. ويمكن أن يكون هذا الإقرار بناء على اتفاق أو ترتيبات مع الطرف الآخر ، أو أن يمنح بصورة مستقلة خلافا لهذا.

2. وحينما يقوم طرف من الأطراف بالإقرار ، بناء على اتفاقية أو ترتيبات ، بالتعليم أو الخبرات المكتسبة أو المتطلبات المستوفاة أو الترخيص أو الشهادات الممنوحة في أراضي طرف من غير أطراف هذه الاتفاقية ، فسيقوم هذا الطرف

بمنح أي طرف آخر فرصة مكافئة لمناقشة إضافته لمثل تلك الترتيبات أو الاتفاقية ، سواء كانت حالية أو مستقبلية ، أو أن يناقش اتفاقية مقابلة مع هذا الطرف. وحينما يقوم طرف من الأطراف بمنح الإقرار والاعتماد ، على نحو مستقل ، فسوف يقوم هذا الطرف بمنح فرصة مكافئة لأي طرف آخر ، كي يوضح أن التعليم والخبرات المكتسبة والمتطلبات المستوفاة أو الرخص والشهادات الممنوحة في أراضي هذا الطرف يجب أيضا الإقرار بها و اعتمادها.

3. ويجب أن تكون تلك الترتيبات والاتفاقات أو الاعتماد متسقا مع البنود ذات العلاقة من اتفاقية منظمة التجارة العالمية ، وعلى وجه الخصوص الفقرة 3 من المادة 7 من اتفاقية الجاتس.

4. وينص الملحق 9 على مزيد من الحقوق والالتزامات ، المتعلقة بإقرار واعتماد مؤهلات مقدمي الخدمة للأطراف.

### المادة 3.10

#### انتقال الأشخاص الطبيعيين

1. ستخضع حقوق والتزامات الأطراف ، المتعلقة بحركة الأشخاص الطبيعيين المنتمين لطرف ، والذين يقدمون خدمات ، لملحق اتفاقية التجارة في الخدمات الجاتس ذات العلاقة بانتقال الأفراد الطبيعيين الذين يقدمون خدمات ، والمتضمنة في هذه الاتفاقية وأصبح جزءاً منها.
2. وينص الملحق 10 على مزيد من الحقوق والالتزامات ، المتعلقة بانتقال الأشخاص الطبيعيين والذين يقدمون خدمات والمنتمين لطرف من الأطراف.

### المادة 3.11

#### الشفافية

سوف تخضع حقوق والتزامات الأطراف ، بخصوص الشفافية ،  
للفقرات 1 و 2 من المادة 3 و المادة 3 والمكررة من اتفاقية  
الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً منها.

### المادة 3.12

#### الاحتكار ومقدمي الخدمات الحصريين

سوف تخضع حقوق والتزامات الأطراف ، المتعلقة بالاحتكار ومقدمي  
الخدمات الحصريين ، للفقرات 1 و 2 و 5 من المادة 7 من اتفاقية  
الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزءاً منها.

### المادة 3.13

#### الممارسات التجارية

سوف تخضع حقوق والتزامات الأطراف ، المتعلقة بالممارسات التجارية ، للمادة 11 من اتفاقية الجاتس والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل جزء منها.

### المادة 3.14

#### المدفوعات والتحويلات

1. لن يقوم أي طرف بتطبيق قيود على التحويلات الدولية والمدفوعات للعمليات الجارية مع طرف آخر فيما عدا الحالات الموصوفة في المادة 9.2.

2. ليس في هذا في هذا الفصل ما يمس بحقوق والتزامات الأطراف ، طبقاً لمواد اتفاقية صندوق النقد الدولي (والمشار إليه هنا وفيما بعد "IMF") ، بما في ذلك استخدام إجراءات

الصرف المتسقة مع بنود اتفاقية صندوق النقد الدولي ،  
شريطة أن لا يقوم أي طرف من الأطراف بفرض قيود على  
المعاملات الرأسمالية بطريقة غير متسقة مع التزاماته  
المحددة فيما يخص هذه المعاملات ، إلا وفقا لما هو  
منصوص عليه في المادة 9.2 أو بناء على طلب صندوق  
النقد الدولي.

### المادة 3.15

#### الاستثناءات

تخضع حقوق والتزامات الأطراف ، المتعلقة بالاستثناءات العامة  
والاستثناءات الأمنية ، للمادة 19 والفقرة 1 من المادة 19 المكررة  
من اتفاقية الجاتس ، والتي تدخل بهذا ضمن هذه الاتفاقية وتشكل  
جزءاً منها.

### المادة 3.16

#### جدول الالتزامات المحددة

1. سوف يقوم كل طرف من الأطراف بسرد الإلتزامات المحددة التي يتعهد بها ، طبقاً للمواد 3.5 و 3.6 و 3.7 المتعلقة بالقطاعات التي تعهد فيها بالقيام بالالتزامات محددة ، وسيحدد كل جدول العناصر المذكورة في الفقرات الفرعية من (a) إلى (e) من الفقرة 1 من المادة 20 من الاتفاقية العامة للتجارة في الخدمات (GATS)
2. الاجراءات غير المتسقة مع المواد 3.5 و 3.6 ، يتم التعامل معها بناءً على ما هو منصوص عليه في الفقرة 2 من المادة 10 من الاتفاقية العامة للتجارة في الخدمات (GATS)
3. يوضح الملحق 7 الجداول الخاصة بالالتزامات المحددة للأطراف .

### المادة 3.17

#### تعديل الجداول

وسيقوم الأطراف ، بناء على طلب كتابي من أحد الأطراف ، بعقد مشاورات للنظر في أي تعديلات ، أو سحب لالتزام محدد في جدول الطرف الطالب الخاص بالإلتزامات المحددة. وستعقد المشاورات خلال ثلاثة أشهر بعد قيام الطرف الطالب بتقديم طلبه. وسيعمل الأطراف في المشاورات على ضمان أن يكون المستوى العام للإلتزامات المتبادلة لا يقل رعاية للتجارة عن المستوى القائم في جدول الإلتزامات المحددة قبل عقد هذه المشاورات. ويخضع تعديل الجداول للإجراءات المنصوص عليها في المادة 7.1 والمادة 9.6.

### المادة 3.18

#### المراجعة 6

1. من أجل التوصل إلى مزيد من تحرير التجارة في الخدمات بين الأطراف ، وعلى وجه الخصوص إزالة جميع أوجه التمييز المتبقية خلال عشر سنوات ، فسيقوم الأطراف بمراجعة جداول الإلتزامات المحددة الخاصة بهم ، وقوائم إعفاءات الدولة الأولى بالرعاية كل عامين على الأقل ، أو على نحو أكثر تقارباً إذا ما اتفق الأطراف على هذا ، آخذين بعين الاعتبار أي تحرير مستقل والأعمال الجارية طبقاً للتوجيهات العامة لمنظمة التجارة العالمية. وستعقد أول تلك المراجعات في فترة أقصاها عامان من دخول هذه الاتفاقية حيز التنفيذ.

6 يؤكد الأطراف على إبرازهم أن الاتفاقيات بين الدول الأعضاء في مجلس التعاون لشرق الخليج العربية، ومنطقة التجارة الحرة العربية الكبرى (GAFTA) ، وكذلك معاهدة الإفتا EFTA والاتفاقيات بين أي دولة من دول الإفتا وأي دولة أوروبية أخرى متباعدة من أي مراجعة تعقد طبقاً لهذه الاتفاقية.

2. وإذا ما قام احد الأطراف ، بعد دخول هذه الاتفاقية حيز التنفيذ ، بالدخول في اتفاقية تجاره في الخدمات مع طرف من غير أطراف هذه الاتفاقية فسيقوم هذا الطرف ، وبناء على طلب طرف آخر ، بمناقشة تضمين هذه الاتفاقية معاملة لا تقل تفضيلا عن تلك المقدمة طبقا للاتفاقية المنعقدة مع هذا الطرف المغاير. وسيأخذ الأطراف في اعتبارهم الظروف التي قام فيها هذا الطرف بالدخول في أي اتفاقية بشأن التجارة في الخدمات مع أي طرف من غير أطراف هذه الاتفاقية.

### المادة 3.19

#### الملاحق

تمثل الملاحق التالية جزءاً من هذا الفصل:

- الملحق 7 (جداول الإلتزامات الخاصة)
- الملحق 8 (قائمة إعفاءات الدولة الأولى بالرعاية)
- الملحق 9 (الاعتراف بمؤهلات مقدمي الخدمات)
- الملحق 10 (انتقال الأفراد الطبيعيين الذين يقدمون خدمات)
- الملحق 11 (الخدمات المالية)
- الملحق 12 (خدمات الإتصالات)

## الفصل 4

### المنافسة

#### المادة 4.1

##### الأهداف والمبادئ العامة

1. إتفق الأطراف على أن عقد الأعمال بطريقة غير تنافسية قد يعيق التجارة بين الأطراف. ولذا فسيقوم كل طرف من الأطراف باعتماد أو اتخاذ إجراءات تحظر مثل هذا الأسلوب في عقد الأعمال ، وأن تتخذ الإجراءات الملائمة فيما يتعلق بهذا.

2. ويتعهد الأطراف باعتماد أو سن قوانين للمنافسة ، والموجهة بصفة خاصة تجاه الاتفاقيات المضادة للمنافسة و إساءة استخدام الموقف السيادي ، وعمليات الدمج والإستحواذ.

## المادة 4.2

### التعاون

يمكن للأطراف التعاون بغرض إنهاء الممارسات غير التنافسية ، أو آثار تلك الممارسات العكسية على التجارة بين الأطراف. وقد يتضمن هذا التعاون الإخطار و تبادل المعلومات والتشاور. كما سيخضع أي تبادل للمعلومات لقواعد ومعايير السرية المطبقة في أراضي كل طرف.

## المادة 4.3

### السرية

لا شيء في هذا الفصل يتطلب من أي طرف من الأطراف الإفصاح عن معلومات ، حينما يؤثر هذا على تحقيق جاري ، أو أن يكون الإفصاح عن تلك المعلومات مخالفاً لقوانين هذا الطرف . ويتضمن هذا قوانين الإفصاح عن المعلومات والسرية وسرية الأعمال.

#### المادة 4.4

##### الإستشارات

يحق لأي طرف من الأطراف طلب الإستشارة بخصوص أي أمر متعلق بهذا الفصل ، على أن يتضمن طلب الإستشارات السبب المتعلق بهذا. وسيتم عقد المشاورات على وجه السرعة ، ويحق لأي طرف من الأطراف طلب استمرار المشاورات ، من خلال اللجنة المشتركة ، من أجل الحصول على توصياتها فيما يتعلق بالموضوع المنظور فيه. كما سيقوم الطرف المعني بتقديم جميع المساعدات المطلوبة لفحص الموضوع ، والسعي للتوصل إلى الحل المتعلق بهذا الموضوع.

## المادة 4.5

### المراجعة

اتفق الأطراف على القيام بمراجعة هذا الفصل ، على مستوى اللجنة المشتركة ، بغرض التوصل إلى صياغة مزيد من الخطوات ، في ضوء التطورات المستقبلية ، وخصوصا بعد ما يقوم الأطراف بتبني تشريعات المنافسة.

## الفصل 5 حقوق الملكية الفكرية

### المادة 5.1

#### حماية حقوق الملكية الفكرية

1. لأغراض هذا الفصل ، تُعرّف "الملكية الفكرية" بأنها تشمل حقوق الطبع ، وتتضمن حقوق الطبع لبرامج الكمبيوتر وتجميع البيانات ، وكذلك الحقوق ذات العلاقة بذلك ، والعلامات التجارية للبضائع والخدمات والمؤشرات الجغرافية وحقوق التصميم الصناعية وتنويعات النباتات وطبعات الدوائر المتكاملة وكذلك المعلومات غير المفصح عنها ، طبقا لمعنى الفقرة 39 من اتفاقية التجارة العالمية ، فيما يتعلق بالخصائص التجارية المتعلقة بحقوق الملكية الفكرية (ويشار إليها هنا وفيما بعد بـ "اتفاقية تريبس TRIPS") .

2. وسيعمل الأطراف على ضمان حماية ملائمة وفعالة ، تتميز بعدم التفرقة تجاه حقوق الملكية الفكرية ، وتتضمن الوسائل الفعالة لتطبيق تلك الحقوق ضد الجرائم المتعلقة بهذا طبقا لشروط هذا الفصل.

3. كما سيقوم كل طرف من الأطراف بمنح مواطني الأطراف الأخرى معاملة لا تقل تفضيلا عن تلك التي يمنحها لمواطنيه فيما يتعلق بحماية حقوق الملكية الفكرية. ويجب أن تكون الإستثناءات من هذا الإلتزام طبقا للإستثناءات المقدمة ، طبقا للمادة 3 و5 من اتفاقية التريبس TRIPS .

4. وسيمنح الأطراف مواطني بعضهم البعض معاملة لا تقل أفضلية عن تلك التي يمنحونها لمواطني أي دولة أخرى. على أن تكون أي إعفاءات من هذا الإلتزام متسقة مع شروط اتفاقية تريبس TRIPS ، وعلى وجه الخصوص المواد 4 و5 المتعلقة بهذا.

5. واتفق الأطراف على القيام بمراجعة هذا الفصل في اللجنة المشتركة ، بناء على طلب أي طرف من الأطراف ، من أجل تجنب أو إصلاح أي خلل يتعلق بالتجارة ولتحسين مستوى الحماية. وإذا ما حدثت مشاكل في مجال حماية الملكية الفكرية ، تؤثر على شروط التجارة ، فستقوم اللجنة المشتركة بعقد مشاورات طارئة بغرض التوصل إلى حلول يرتضيها الأطراف.

6. سيدخل الأطراف في مفاوضات حول ملحق يتضمن مزيداً من الأحكام ، بخصوص حماية وتطبيق حقوق الملكية الفكرية ، في فترة أقصاها عامان ، من دخول هذه الاتفاقية حيز التنفيذ.

## الفصل 6

### المشتريات الحكومية \*

#### المادة 6.1

##### النطاق والتغطية

1. طبقا لشروط هذا الفصل سيعمل الأطراف على ضمان الفتح التدريجي والمتبادل والفعال لأسواق المشتريات الحكومية الخاصة بهم.
2. يسري هذا الفصل على أي قانون أو لائحة أو إجراء أو ممارسة تتعلق بالمشتريات المغطاة تقوم به الهيئة القائمة بالشراء سواء كانت أو لم تكن تلك المشتريات تنفذ بطريقة كلية أو جزئية من خلال الوسائل الإلكترونية.

3. لأغراض هذا الفصل يقصد بمصطلح "المشتريات المغطاة" المشتريات للأغراض الحكومية الآتية:

(أ) للبضائع 7 والخدمات أو أي مزيج منهما :

(i) ويقصد بمصطلحات [الهيئات/الكيانات

المغطاة] و [المذكرات العامة] ما هو محدد

في الملاحق لكل طرف من الأطراف و

(ii) لم يتم شراؤها بغرض البيع التجاري أو

إعادة البيع أو للاستخدام في إنتاج أو توريد

البضائع والخدمات لأغراض البيع التجاري

أو إعادة البيع.

(ب) من خلال أي طريقة تعاقدية ويتضمن هذا

الشراء والإيجار والاستئجار أو الاستخدام

الشرائي سواء كان يتضمن أو لا يتضمن خيار

الشراء.

(ج) والتي تقدر قيمتها طبقاً للمادة 6.7 ما يساوي أو يزيد عن الحد الخاص المحدد في الملاحق 13 و 14 في وقت نشر الإشعار طبقاً للمادة 6.14.

(د) والتي لم تستثنى من التغطية في الفقرة 4 أو في ملاحق 13 و 14 لطرف من الأطراف 8

4. فيما عدا ما هو منصوص عليه في الملاحق 13 و 14 لن يسري هذا الفصل على ما يلي:

(أ) العقود التي تم ترسيبها طبقاً لأي مما يلي:

(i) اتفاقية دولية بقصد التطبيق المشترك أو استغلال مشروع بين الأطراف المتعاقدة.

(ii) اتفاقية دولية تتعلق بتمركز القوات.

(iii) الإجراءات الخاصة بمنظمات دولية.

(iv) جميع المشتريات الحكومية من البضائع

والخدمات والإنشاءات والتي سيتم تنفيذها في

أو لصالح المدينتين المقدستين مكة والمدينة.

(ب) الاتفاقات الغير تعاقدية أو أي صورة من صور

المساعدات الحكومية والمشتريات المقامة في إطار

برامج مساعدات وتعاون.

(ج) الشراء أو الاستحواذ على وكالة مالية أو خدمات

إيداع أو تصفية وخدمات الإدارة للمؤسسات المالية

المنظمة أو الخدمات المتعلقة ببيع وتوزيع وتحصيل

الدين العام وتتضمن القروض الحكومية والسندات

الحكومية والأوراق النقدية والسندات الأخرى.

(د) العقود الخاصة بما يلي:

(i) الاستحواذ أو إيجار الأرض أو المباني القائمة

أو الممتلكات غير المنقولة الأخرى أو الخاصة

بحقوق تتعلق بهذا.

(ii) الاستحواذ أو تطوير أو إنتاج أو الإنتاج المشترك لمواد برامج البث لهيئات البث والعقود الخاصة بأوقات البث.

(iii) خدمات التحكيم والوساطة

(iv) عقود العمل العامة و

(v) خدمات البحث والتطوير خلاف تلك حيث تكون الفوائد الناجمة عائدة حصرا على الهيئة لاستخدامها في تنفيذ أعمالها الخاصة بشرط أن تكون الخدمة تعوض بالكامل بواسطة الهيئة.

5. سيقوم كل طرف من الأطراف بتحديد المعلومات التالية:

(أ) في الملحق 13:

(i) في الجدول رقم 1 الهيئات/الكيانات الحكومية

المركزية التي يغطي مشترياتها هذا الفصل

(ii) في الجدول رقم 2 الهيئات/الكيانات الحكومية

المركزية الملحقة التي يغطي مشترياتها هذا الفصل

(iii) في الجدول رقم 3 جميع الهيئات/الكيانات الأخرى

التي يغطي مشترياتها هذا الفصل

(iv) في الجدول رقم 4 البضائع التي يغطيها هذا الفصل

(v) في الجدول رقم 5 الخدمات التي يغطيها هذا الفصل

(vi) في الجدول رقم 6 خدمات الإنشاءات التي يغطيها هذا

الفصل .

(ب) وفي الملحق 14 أي مذكرات عامة تسري على طرف من

الأطراف.

## المادة 6.2

### الاستثناءات

لن يُفسر شيء في هذا الفصل على أنه يمنع أي طرف من الأطراف من فرض أو تطبيق الإجراءات الواردة فيما أدناه شريطة أن تتوافق تلك الإجراءات مع متطلبات تطبيقها بحيث لا يتم تطبيقها بأسلوب يمكن أن يشكل نوع من العشوائية أو التفرقة غير مبنية على أسس سليمة بين الأطراف حينما تنطبق نفس الظروف السائدة أو أن تشكل عوائق مبطنة/مخفية على التجارة الدولية:-

(أ) إجراءات ضرورية لحماية الأخلاق العامة والنظام العام والسلامة العامة

(ب) الإجراءات الضرورية لحماية حياة وصحة الإنسان والحيوان والنبات

(ج) الإجراءات الضرورية لحماية الملكية الفكرية أو

(د) الإجراءات المتعلقة بالبضائع المنتجة أو الخدمات المُوردة بواسطة أشخاص ذوي إعاقات أو المعاهد الخيرية أو ناتجة عن العمل في السجون.

### المادة 6.3

#### تعريفات

لأغراض هذا الفصل استخدمت التعريفات التالية:

(أ) يقصد بمصطلح "كيان/هيئة" كيان/هيئة تقع تحت تغطية

الملحق 13.

(ب) يقصد بمصطلح "كتابة أو كتابي" أي تعبير لفظي أو عددي يمكن قراءته وإعادة إنتاجه و أخيرا توصيله. ويتضمن هذا المعلومات التي يتم بثها وتخزينها إلكترونيا.

(ج) يقصد بمصطلح "القائمة الدائمة" قائمة من الموردين قام كيان/هيئة قائمة بالشراء بتحديد أن هؤلاء الموردين يستوفون الشروط اللازمة للاشتراك في تلك القائمة وأن الكيان القائم بالشراء ينتوي أن يستخدم هذه القائمة أكثر من مرة.

(د) يقصد بمصطلح " تعويض مقاصة" أي شرط أو تعهد يشجع التطور المحلي أو يحسن حسابات ميزان مدفوعات طرف من الأطراف مثل استخدام المحتوى المحلي وتراخيص التكنولوجيا و الاستثمار و التجارة- المقابلة والإجراءات المماثلة.

(هـ) يقصد بمصطلح "شخص" أما شخص طبيعي أو شخص اعتباري.

(و) يقصد بمصطلح "خدمات" أن يتضمن خدمات الإنشاءات ما لم يتم تحديد خلاف ذلك.

(ز) يقصد بمصطلح "معايير قياسية" مستند تعدد به هيئة/كيان القائمة معترف به يُقدم للاستخدام العام والمتكرر قواعد وإرشادات أو خصائص للمنتجات أو الخدمات أو المعالجات المماثلة وطرق الإنتاج والتي يعد الالتزام بها غير ملزم. و يمكن أيضا أن يتضمن هذا أو يتعامل حصرا مع متطلبات المصطلحات والعلامات والتغليف والتمييز أو وضع البطاقات كما تسري على منتج أو خدمة أو معالجة أو طريقة إنتاج.

(ح) يقصد بمصطلح "مورد" أي شخص طبيعي أو شخص اعتباري أو جهة عامة أو مجموعة من الأشخاص المذكورة آنفا تنتمي لطرف من الأطراف أو جهات تنتمي لطرف من الأطراف والتي يمكنها تقديم بضائع وخدمات أو تنفيذ أعمال. وسوف يغطي هذا المصطلح بطريقة مكافئة مورد بضائع أو مقدم خدمة أو متعاقد.

(ط) يقصد بمصطلح "برنامج الاوفست" مستند يضع خصائص منتج أو خدمة أو معالجات تلك البضائع والخدمات وطرق إنتاجهم وتتضمن الاشتراطات الإدارية المطبقة والتي يكون الالتزام بها إجباريا. و يتضمن هذا أو يتعامل حصرا مع

متطلبات المصطلحات والعلامات والتغليف والتميز أو وضع البطاقات كما تسرى على منتج أو خدمة أو معالجة أو طريقة إنتاج.

(ي) ويقصد بمصطلح " المواصفات التقنية" متطلبات عطاء بها ما يلي:

(i) تحدد خصائص البضائع أو الخدمات التي سيتم شراؤها وتتضمن الجودة والأداء والسلامة والأبعاد أو المعالجات والطرق المستخدمة في إنتاجهم أو الاشتراطات أو

(ii) تتعامل مع المصطلحات والعلامات والتغليف ومتطلبات العلامات ووضع بطاقات التعريف كما تنطبق على بضاعة أو خدمة و

(ك) ويقصد بمصطلح "مقدم العطاء" مورد قام بتقديم عطاء في مناقصة.

## المادة 6.4

### المعاملة الوطنية وعدم التمييز

1. مع الأخذ بعين الاعتبار جميع القوانين واللوائح والإجراءات والممارسات المتعلقة بالمشتريات الحكومية الخاضعة لهذا الفصل سيقوم كل طرف من الأطراف بمنح البضائع والخدمات والموردين التابعين لطرف آخر معاملة لا تقل أفضلية عن تلك التي يمنحها لبضائعه وخدماته ومورديه المحليين فورا وبدون شروط.

2. كما سيضمن كل طرف مع مراعاة جميع القوانين واللوائح والإجراءات والممارسات المتعلقة بالمشتريات الحكومية الخاضعة لهذا الفصل ما يلي:

(أ) أن يضمن أن لا تقوم الكيانات/الهيئات التابعة له بمعاملة مورد ذو تأسيس محلي بطريقة تقل أفضلية عن مورد آخر ذو تأسيس محلي بناء على درجة الارتباط الأجنبي أو ملكية هذا المورد لشخص ينتمي لطرف آخر .

(ب) أن يضمن أن لا تقوم الكيانات/الهيئات التابعة له بالتحيز ضد مورد ذو تأسيس محلي بناء على أن البضائع أو الخدمات المقدمة من هذا المورد لعملية مشتريات محددة هي بضائع وخدمات لطرف آخر.

## المادة 6.5

### قواعد المنشأ

لن يقوم أي طرف من الأطراف بتطبيق قواعد منشأ على البضائع المستوردة أو الخدمات المؤردة من طرف آخر لأغراض المشتريات الحكومية التي يغطيها هذا الفصل تختلف عن أو لا تتسق مع قواعد المنشأ التي يطبقها هذا الطرف في مسار التجارة المعتادة.

## المادة 6.6

### برنامج الاوفست

1. سيضمن كل طرف من الأطراف أن الكيانات/الهيئات التابعة لن تضع في اعتبارها أو تسعى إلى أو تفرض برنامج

الأوفست خلال عمليات تأهل واختيار الموردين والبضائع والخدمات وخلال تقييم العطاء أو خلال ترسية العقود فيما عدا ما هو منصوص عليه في الفقرة الثانية.

2. يمكن لطرف من الأطراف اعتماد أو فرض برنامج الأوفست كما هو مفصل في 6 من الملحق 14 شريطة أن تكون أي متطلبات أو اعتبارات لفرض برنامج الأوفست مفصلة بوضوح في إشعار مناقصة الشراء المعتمدة. وستعتمد تلك الإجراءات على احتياجات التطور لهذا الطرف علي أن يمنح الموردين التابعين لطرف آخر معاملة لا تقل أفضلية عن تلك التي يمنحها لأي مورد تابع لأي طرف من الأطراف غير الأعضاء في هذه الاتفاقية.

## المادة 6.7

### قواعد التقييم

1. لن تقوم الكيانات التابعة لطرف من الأطراف بتقسيم مناقصات الشراء أو استخدام أي طريقة أخرى من طرق تقييم العقود بقصد تجنب تطبيق هذا الفصل عند تحديد ما إذا كان عقد ما

يخضع للنظم المتعلقة بذلك ويخضع هذا للشروط المفصلة في الملاحق 13 و 14 .

2. عند احتساب قيمة عقد ما سوف يضع كل طرف في اعتباره جميع صور الأجور المدفوعة مثل المقدمات والأتعاب والعمولات والفوائد.

## المادة 6.8

### الشفافية

1. وسوف يقوم كل طرف من الأطراف فوراً بنشر أي قانون أو لائحة أو قرار قضائي أو أحكام إدارية ذات صبغة عامة وإجراءات وتتضمن الفقرات القياسية للعقد وإجراءات الطعون فيما يتعلق بمناقصات الشراء الخاضعة لأحكام هذا الفصل في النشرات الملائمة المشار في الجدول رقم 2 من الملحق 14 وتتضمن الوسائط الإلكترونية المحددة رسمياً.
2. كما سيقوم كل طرف من الأطراف فوراً وبنفس الأسلوب بنشر جميع التعديلات على تلك الضوابط.

3. دونما إخلال بأي شرط من شروط هذه الاتفاقية لن يقدم أي طرف من الأطراف ويشمل هذا الهيئات/الكيانات التابعة له أي معلومات إلى مورد بعينه من شأنها أن تخل بالمنافسة العادلة بين الموردين.

## المادة 6.9

### إجراءات المناقصة

1. سوف تمنح الهيئات/الكيانات العقود العامة باستخدام طرق مثل إجراءات العطاء المفتوح أو الانتقائي طبقاً لإجراءاتهم الوطنية اتساقاً مع هذا الفصل.
2. كما ستقوم الهيئات/الكيانات بمعاملة جميع عروض العطاء المقدمة إليها بسرية. وعلى وجه التخصيص لن تقوم الكيانات بتقديم معلومات بقصد مساعدة مشتركين محددتين في رفع عطاءهم إلى مستوى عطاءات المشتركين الآخرين.
3. ولأغراض هذا الفصل استخدمت التعريفات التالية:

(أ) إجراءات العطاءات المفتوحة هي تلك الإجراءات التي يمكن لأي مورد له اهتمام بالمناقصة التقدم بعطاء.

(ب) إجراءات العطاء الانتقائي هي تلك الإجراءات حيث يتم فقط دعوة الموردين المستوفين لشروط التأهل التي تحددها الهيئات/الكيانات للتقدم بعطائهم وتكون تلك الإجراءات متسقة مع بنود المادة 6.10 والبنود الأخرى ذات العلاقة في هذا الفصل.

(ج) إجراءات العطاءات المحدودة هي تلك الإجراءات حيث يمكن للهيئات/الكيانات أن تقوم باختيار عدم نشر إشعار بمناقصة الشراء المعتمزم ويمكن لهم استشارة الموردين الذين يختارونهم والتفاوض على شروط العقد مع واحد أو أكثر من هؤلاء الموردين طبقاً للشروط الموضحة في المادة 6.12.

## المادة 6.10

### المناقصة الانتقائي

1. ستقوم الهيئات/الكيانات التي تعتمد استخدام أسلوب العطاءات الانتقائية في إشعار مناقصة الشراء المعتمد أو في إشعار دعوة الموردين للتقدم بطلب المشاركة بدعوة الموردين المؤهلين للتقدم بطلب مشاركة وتحدد الحدود الزمنية للتقدم بطلبات المشاركة.
2. وسوف تقوم الهيئة/الكيان القائم بطرح مناقصة الشراء عند استخدام إجراءات العطاء الانتقائي بالإقرار بالموردين المحليين وكذلك التابعين لطرف آخر. كموردين مستوفون لشروط الاشتراك في مناقصة محددة كموردين مؤهلين ما لم يقرم الهيئة/الكيان القائم بطرح مناقصة الشراء بالإعلان عن أي قيود عن عدد الموردين الذين سيسمح لهم بالتقدم بعطاء والشروط الموضوعية لتلك القيود في إشعار مناقصات الشراء أو حيث يكون متاحا بصورة عامة أو في مستندات العطاء. كما ستقوم الكيانات القائمة بطرح مناقصات الشراء

باختيار الموردين الذين سيشاركون في إجراءات مناقصة  
انتقائية بطريقة عادلة وغير متحيزة.

3. على أن تقوم الهيئات/الكيانات القائمة بطرح مناقصة الشراء  
بضمان إتاحة مستندات المناقصة في نفس الوقت لجميع  
الموردين المؤهلين الذين تم اختيارهم اتساقاً مع الفقرة 2  
عندما تكون مستندات مناقصة الشراء غير متاحة بصورة  
عامة من تاريخ نشر الإشعار المشار إليه في الفقرة رقم 1.

4. ويمكن للكيانات التي تتبع أسلوب القوائم الدائمة للموردين  
المؤهلين أن تقوم باختيار موردين من تلك القوائم كي تتم  
دعوتهم للتقدم بعطاء طبقاً للشروط الموضحة في المادة  
6.11. على أن يمنح أي اختيار فرص متكافئة للموردين في  
القائمة.

## المادة 6.11

### تأهيل الموردين

1. ستقتصر أي شروط للاشتراك في مناقصة شراء على تلك الشروط الضرورية لضمان أن المورد المحتمل لديه الإمكانيات للوفاء بمتطلبات مناقصة الشراء والقدرة على تنفيذ العقد المعني.
2. كما لن تقوم الهيئات بالتمييز بين الموردين المحليين والموردين التابعين لطرف آخر من الأطراف في عملية تأهل الموردين. وستقوم الكيانات القائمة بطرح المناقصة عند قيامها بتقييم إذا ما كان مورد مستوفي لشروط الاشتراك بتقييم القدرات المالية والتجارية والتقنية للمورد على أساس نشاط أعمال المورد الخاضع للتقييم داخل وخارج أراضي الطرف الذي تنتمي إليه الهيئة/الكيان القائم بطرح مناقصة الشراء. كما سيؤسس الكيان/الهيئة القائم بطرح المناقصة تقييمه على الشروط التي قد حددها مسبقا في الإشعارات أو مستندات العطاء.

3. لا شيء في هذا الفصل يمنع استبعاد أي مورد على أساس الإفلاس أو الإقرارات الكاذبة أو الاتهامات بجرائم خطيرة مثل الاشتراك في منظمات إجرامية.
4. كما ستقوم الكيانات بنشر شروط الاشتراك في إجراءات تقديم العطاء في وقت ملائم كي تمكن الموردين المهتمين من البدء وبالدرجة التي تتسق مع فعالية عمليات ممارسات مناقصة الشراء لاستكمال إجراءات التأهل.
5. ويمكن للهيئات/للكيانات القائمة بطرح مناقصات الشراء أن تضع أو تحتفظ بقوائم ثابتة للموردين المؤهلين. على أن يقوموا بضمان السماح للموردين بالتقدم للتأهل في أي وقت وأن جميع الموردين المؤهلين الذين يطلبون ذلك يتم تضمينهم في القائمة في فترة زمنية قصيرة ومعقولة وبطريقة غير متحيزة. وستقوم الهيئة/الكيان المعنى بإخطار المورد الذي تقدم بطلب لضمه إلى قوائم الموردين بالقرار الذي أتخذ في هذا الصدد بطريقة متسقة زمنياً.

6. يمكن للهيئات العاملة في قطاع المرافق أو غيرها أن تستخدم إشعاراً لدعوة الموردين للتقدم للضم في قائمة ثابتة كإشعار مناقصة شراء معترمة ويمكن لهم أن يستبعدوا طلبات المشاركة من الموردين الغير مؤهلين حالياً فيما يتعلق بالمناقصة على أساس أن الكيان القائم بطرح مناقصة الشراء ليس لديه الوقت الكافي لفحص الطلبات.

## المادة 6.12

### المناقصة المحدودة

1. يمكن لكيان قائم بطرح مناقصة شراء أن يختار عدم نشر إشعار بالعقد قبل منح عقد المناقصة عند استخدام إجراءات العطاء المحدود ويخضع هذا للشروط التي تنص عليها

الفقرة 2.

2. شريطة ألا يكون استخدام العطاء المحدود تفاديا لأقصى منافسة محتملة أو يكون الاستخدام بطريقة قد تشكل وسيلة من وسائل التفرقة بين الموردين التابعين لطرف آخر أو لحماية المنتجين أو الموردين المحليين يمكن حينئذ للهيئات/للكيانات أن تمنح عقود المناقصات العامة باستخدام إجراءات العطاء المحدود في الحالات التالية:

- (أ) عند عدم وجود عطاء ملائم مقدم استجابة إلى عطاء مفتوح أو انتقائي شريطة ألا يكون قد تم تعديل متطلبات العطاء الأصلي بطريقة جوهرية.
- (ب) أو عند وجود أسباب تقنية أو فنية أو لأسباب ترتبط بحماية الحقوق الحصرية أو حينما لا يكون من الممكن أداء العقد إلا بواسطة مورد محدد ولا يوجد بديل معقول أو عدم وجود بديل.
- (ج) أو لأسباب عاجلة طارئة ناجمة عن أحداث لم يتوقعها الكيان القائم بطرح المناقصة أو في حالة تعذر الحصول على البضائع والخدمات في الوقت المطلوب عن طريق إجراءات العطاء المفتوح أو الانتقائي.

- (د) للتسليمات الإضافية من البضائع والخدمات بواسطة مورد أصلي حيث يكون تغيير المورد سيلزم الكيان الحصول على معدات وخدمات لا تستوفي متطلبات التبادلية مع المعدات أو الخدمات الموجودة أصلاً.
- (هـ) عندما يحصل كيان على نماذج أو منتج أولي أو خدمة والتي طورت بناء على طلبه في سياق ولأغراض عقد محدد للأبحاث أو التجارب أو الدراسة أو تطوير منتج جديد أصلي.
- (و) عند وجود الحاجة إلى خدمات إضافية والتي لم تكن متضمنة في العقد الأساسي ولكنها كانت من ضمن أهداف مستندات العطاء الأصلي والتي أصبحت من خلال ظروف غير متوقعة ضرورية لاستكمال الخدمات الموصوفة هنالك.
- (ز) للخدمات الجديدة المكونة من تكرار خدمات مماثلة والتي يكون الكيان قد أشار في الإشعار المعنى بالخدمة المبدئية أنه قد تستخدم إجراءات العطاء المحدود في منح العقود لمثل تلك الخدمات الجديدة.
- (ح) للمنتجات التي يتم شراؤها من بورصات السلع.
- (ط) في حالة العقود الممنوحة للفائزين في مسابقة تصميم وفي حالة وجود عدة فائزين تتم دعوة المرشحين الفائزين

للاشتراك في المفاوضات كما هو محدد في إشعار مستندات العطاء.

(ي) للمشتريات التي تمت في ظروف مميزة استثنائية والتي تظهر في السوق لفترة قصيرة في حالات التخلص الغير عادى مثل تلك الحالات التي تنجم من تسيل أو تصفية قضائية أو الإفلاس ولكن ليس في حالات الشراء المعتادة من الموردين المعتادين.

## المادة 6.13

### المفاوضات

1. يمكن أن يطلب طرف من الأطراف من الهيئات/الكيانات التابعة له أن تقوم بالدخول في مفاوضات في الحالات التالية:

(أ) في سياق مناقصات الشراء التي يكونوا قد أشاروا إلي هذه النوايا في إشعار المناقصة المعتمدة

(ب) حينما يظهر من التقييم أنه لا يوجد عطاء بعينه متميز على أساس معايير التقييم المحددة و الموضحة مسبقا في الإشعارات أو مستندات العطاء.

2. وسوف يقوم الكيان بما يلي:

- (أ) ضمان إلا يتم أي استبعاد المناقصين في المفاوضات إلا طبقا لمعايير التقييم الموجودة في الإشعارات أو مستندات المناقصة. و.
- (ب) ضمان تحديد موعد نهائي لباقي المتقدمين بعطاء عند انتهاء المفاوضات لتقديم أي عطاء جديد أو عطاء معدل.

#### المادة 6.14

##### نشر الإشعارات

1. وسيعمل كل طرف على ضمان أن تقوم الكيانات بتقديم توزيع فعال لفرص المناقصات الناتجة عن عمليات المشتريات المتعلقة بهذا وأن تقدم للموردين التابعين لطرف من الأطراف الأخرى جميع المعلومات اللازمة للاشتراك في عمليات الشراء تلك.

2. ولجميع عمليات الشراء المتضمنة في هذا الفصل كما هو محدد في الفقرة 3 من المادة 6.1 فيما عدا ما هو مفصل في الفقرة

3 (ج) من المادة 6.9 وفي المادة 6.12 ستقوم الكيانات بنشر إشعار مسبق تدعو فيه الموردين المهتمين لتقديم عطاءهم أو حيثما يكون ملائماً طلبات للاشتراك في هذا العقد.

3. على أن تتضمن المعلومات الموجودة في إشعار عمليات الشراء المعتمدة والخاضعة لهذا الفصل المعلومات التالية على الأقل:

(أ) أسم الجهة والعنوان وإذا ما كان متاحا رقم التليفاكس والعنوان الإلكتروني للكيان ، وإذا ما كان هناك عنوان مختلف يوضع العنوان الذي يمكن الحصول منه على جميع المستندات المتعلقة بعملية الشراء.

(ب) إجراءات مناقصة الشراء التي تم اختيارها وشكل العقد.

(ج) وصف لعملية الشراء المعتمدة وكذلك المتطلبات الأساسية الواجب توافرها للتعاقد.

(د) أي شروط يجب أن يستوفيه الموردون للاشتراك في عملية الشراء.

(هـ) الحدود الزمنية لتقديم العطاء ، وحيث يكون ملائماً الأطر الزمنية الأخرى.

(و) وإذا ما كان ممكناً شروط الدفع والشروط الأخرى

(ز) تكاليف مستندات العطاء.

4. على أن تكون جميع الإشعارات المشار إليها في هذه المادة والجدول 5 من الملحق 14 متاحة أثناء الفترة الزمنية المحددة للتقدم بعطاء لعمليات الشراء المعنية.

5. على أن تقوم الجهات بنشر الإشعارات بوقت مناسب من خلال وسائل تقدم أكبر مجال ممكن للوصول إليها بدون تحيز لجميع الموردين المهتمين المنتمين لجميع الأطراف. وسوف تكون الإشعارات متاحة من خلال نقاط التوصيل المحددة في الجدول 2 من الملحق 14 .

## المادة 6.15

### مستندات المناقصات

1. سوف تقدم الجهة القائمة بالشراء للموردين المهتمين مستندات المناقصة والتي تتضمن جميع المعلومات اللازمة التي تسمح للموردين بتجهيز وتقديم عطاءاتهم المستجابة. على أن تتضمن المستندات المعايير التي سوف تأخذ بها الجهة في منح العقود وتتضمن جميع عوامل التكلفة والثقل النسبي للعناصر أو حيث يكون ملائماً القيم النسبية التي تحددها الجهة لتلك المعايير في تقييم العطاء.

2. ما لم يتم تضمين ذلك في إشعار عمليات الشراء المعترمة يجب أن تحتوي تلك المستندات على وصف تفصيلي لما يلي:

(أ) عملية الشراء وتتضمن طبيعة ونطاق العملية وحيث يكون معلوما كمية البضائع أو الخدمات التي سيتم شراؤها وأية متطلبات الواجب استيفاؤها، وتتضمن أي مواصفات تقنية وشهادات المطابقة والخطط و الرسومات أو المواد التي تحتوي على التعليمات.

(ب) أي شروط للاشتراك وتتضمن أي رسوم مطبقة أو ضمانات مالية أو معلومات أو مستندات يجب أن يقدمها الموردين.

(ج) وحيث يكون هناك فتح عام لعروض العطاء تحديد تاريخ ووقت ومكان فتح عروض العطاء و

(د) أي شروط أو بنود أخرى متعلقة بتقييم العطاء.

## المادة 6.16

### المواصفات التقنية

1. سيعمل الأطراف على ضمان إلا تقوم الجهات التابعة لهم بإعداد أو تبني أو تطبيق أي مواصفات تقنية بقصد أو تؤثر أو تضع عوائق غير ضرورية على التجارة بين الأطراف.

2. وسوف تكون المواصفات التقنية التي تحددها الجهات التابعة

للأطراف حيث يكون ملائما كما يلي :

(أ) على أساس الأداء والمتطلبات الوظيفية بدلا من التصميم أو الخصائص الوصفية و

(ب) أن تكون مبنية على المقاييس العالمية حيث تكون متوافرة أو حينما لا تكون موجودة على أساس لائحة تقنية إقليمية أو مقاييس إقليمية معترف بها أو أكواد البناء.

3. وسوف تعمل الجهات عند استخدام خصائص تصميمية أو وصفية في المواصفات التقنية (حيثما يكون ملائما) بوضع كلمات مثل "أو ما يعادله" في المواصفات التقنية وتأخذ بعين الاعتبار العطاءات التي تستوفي بوضوح الخصائص الوصفية أو التصميمية وتكون ملائمة للغرض المقصود.

4. ولن تقوم الجهات بوضع مواصفات تقنية تتطلب أو تشير إلى علامة تجارية أو اسم تجاري أو براءة أو حقوق طبع أو تصميم أو نوع أو منشأ محدد أو منتج محدد أو مورد محدد ما لم يكن هناك طريقة أخرى محددة لوصف متطلبات عملية الشراء شريطة أن يتم تضمين عبارات مثل "أو ما يعادله" في مستندات المناقصة في مثل تلك الحالات.

## المادة 6.17

### الحدود الزمنية

1. يجب أن تكون جميع الحدود الزمنية التي تحددها الجهات لاستلام العطاء وطلبات الاشتراك ملائمة كي تسمح للموردين

بإعداد وتقديم عطاءاتهم وحيث يكون ملائماً لطلبات الاشتراك أو طلبات للتأهل. وستضع الهيئات في اعتبارها عند تحديد الحدود الزمنية بالتوافق مع احتياجاته الخاصة والعوامل المؤثرة مثل درجة تعقيد عملية الشراء المستهدفة والفترة المعتادة لإرسال العطاءات من النقاط الأجنبية والمحلية.

2. وسيقوم كل طرف بضمان أن تضع الجهات التابعة له في حسابها التأخر في عملية النشر عند تحديد آخر موعد لاستلام العطاءات أو طلبات المشاركة أو التأهل لقائمة الموردين.

3. الحد الأدنى للفترة الزمنية لاستلام العطاءات محددة في الجدول 3 في الملحق 14 .

## المادة 6.18

### معاملة العطاءات وفتح العقود

1. سوف يتم تقديم العطاءات وطلبات المشاركة في الإجراءات كتابة.

2. وسوف تقوم الجهة القائمة بالشراء بتلقي وفتح ومعاملة جميع العطاءات طبقاً لإجراءات تضمن عدالة ونزاهة لعملية الشراء وسرية العطاءات.

3. ما لم تحدد الجهة القائمة بعملية الشراء أنه ليس من الصالح العام ترسية العقد فسوف تقوم بترسية العقد بناء على معايير التقييم المحددة في الإشعارات ومستندات المناقصة فقط إلى المورد الذي حددت الجهة أنه قادر تماماً على تنفيذ العقد والذي قدم ما يلي:

(أ) حيث يكون السعر هو المعيار الوحيد فيكون هو مقدم

أقل سعر أو

(ب) عطاء أكثر تميزاً .

4. وسوف يضمن كل طرف من الأطراف أن تقدم الجهات التابعة له توزيع فعال لنتائج عمليات المشتريات الحكومية.
5. وسوف تقوم الجهات في أسرع وقت ممكن بنشر القرارات المتعلقة بمنح العقد والخصائص والمزايا النسبية للعطاء الذي تم اختياره. كما ستقوم الجهات عند طلب أحد مقدمي العطاءات المستبعدين بإخطاره بأسباب رفض عطائه.

## المادة 6.19

### التظلم من العطاء

1. كما سيقدم كل طرف إجراءات تتمتع بالشفافية وعدم التفرقة، وتعمل بصورة زمنية مناسبة وفعالة تمكن الموردين من التظلم من الانتهاكات المزعومة لأي التزام محدد في هذا الفصل لعمليات الشراء والتي لهم فيها مصالح أو كان لهم فيها مصالح.

2. كما سوف تقوم سلطة مراجعة حيادية مستقلة بالاستماع للطعون. وسوف تكون سلطة المراجعة إذا لم تكن محكمة إما خاضعة للمراجعة القانونية أو أن يكون بها ضمانات إجرائية للعمليات الواجب أدائها.
3. ويمكن لكل طرف من الأطراف أن يحدد طبقاً لقوانينه المحلية ولوائحه إجراءات المراجعة المطبقة على الاستماع للطعون طبقاً لهذه المادة شريطة أن يكون هذا الطرف ملتزماً بالفقرة السابقة.
4. كما سيقوم كل طرف بمنح الموردين فترة زمنية كافية لإعداد وتقديم الطعون.

## المادة 6.20

### تكنولوجيا المعلومات

1. سوف يسعى الأطراف لاستعمال الوسائل الإلكترونية للاتصالات بأقصى درجة ممكنة لإتاحة أكبر قدر ممكن من نشر المعلومات

حول المشتريات الحكومية وخصوصا فيما يتعلق بفرص مناقصات الشراء التي تطرحها الجهات التابعة لهم مع احترام مبادئ الشفافية وعدم التفرقة.

2. عند تنفيذ عمليات شراء ، المشمولة من خلال الوسائل

الإلكترونية ، فستقوم الجهة القائمة بالشراء بما يلي:

(أ) ضمان أن عملية الشراء تنفذ باستخدام منتجات تكنولوجيا معلومات وبرامج متاحة بصورة عامة قادرة علي تبادل واستخدام المعلومات وتتضمن تلك التي تتعلق بمصادقة وتشفير المعلومات.

(ب) المحافظة على آلية تضمن التكامل ومنع الوصول غير المصرح له إلى طلبات المشاركة في المناقصات.

## المادة 6.21

### التعاون والمساعدة

1. سوف يتعاون الأطراف ، في مجالات المشتريات الحكومية عن طريق تبادل الخبرات والمعلومات حول أفضل الأطر التنظيمية والممارسات.
2. وسيسعى الأطراف للتعاون مع الأخذ بعين الاعتبار التوصل إلى فهم أفضل لنظم المشتريات الحكومية الخاصة بكل منهم وكذلك التوصل إلى أفضل طرق الدخول إلى الأسواق الخاصة بهم .
3. كما سيتم تقديم المساعدة التقنية بناء على طلب ذو دوافع جيدة من خلال برامج التدريب التي يتم تطويرها بصورة مشتركة على وجه الخصوص.

## المادة 6.22

### تعديلات نطاق التغطية

1. يمكن أن يقوم أحد الأطراف بتعديل نطاق تغطية هذا الفصل الخاصة به شريطة أن:

(أ) أن يخطر الأطراف الأخرى بالتعديلات و

(ب) أن يمنح الأطراف الآخرين 30 يوما بعد تاريخ تلك الإخطارات تعديلات تعويضية ملائمة لنطاق تغطيته كي يحافظ على مستوى من التغطية مقارب من المستوى الذي كان موجود قبل التعديلات.

2. دونما إخلال بما جاء في الفقرة 1(ب) لن يتم تقديم أي تسويات تعويضية للأطراف الأخرى عندما تكون التعديلات التي قام بها طرف من الأطراف لنطاق تغطية هذا الفصل بالنسبة له ، تتعلق بما يلي:

(أ) تصويبات محضة في الشكل وتعديلات طفيفة على  
الملاحق 13 و 14 .

(ب) أن تكون السيطرة أو النفوذ الحكومي على جهة أو  
أكثر قد انتهى بصورة فعالة.

3. وسوف تقوم اللجنة المشتركة بالتصديق على أي تعديلات كما تم  
التوضيح سابقا في هذه المادة عن طريق تعديل الملحق المعني.

## المادة 6.23

### المفاوضات الإضافية

إذا ما قام طرف من الأطراف في المستقبل بمنح طرف من غير  
أطراف هذه الاتفاقية شروط أفضل للدخول إلى أسواق المشتريات  
الحكومية الخاصة به عما هو متفق عليه طبقا لهذا الفصل فسوف  
يدخل هذا الطرف في مفاوضات بناء على طلب أي طرف آخر بقصد  
مد نطاق تغطية هذا الفصل على أساس متبادل .

## المادة 6.24

### المراجعة والتطبيق

1. سوف تقوم اللجنة المشتركة بمراجعة تطبيق هذا الفصل كل عامين ما لم يتفق الأطراف خلافا لهذا فستقوم بالنظر في أي أمر ينجم عنه وتتخذ الإجراءات المناسبة في ممارسة وظائفها.
2. وسوف تجمع اللجنة المشتركة بناء على طلب أحد الأطراف مجموعة عمل لمعالجة الأمور المتعلقة بتطبيق هذا الفصل.

## المادة 6.25

### الفترة الانتقالية

1. دونما إخلال بشروط المعاملة الوطنية ، المنصوص عليها في المادة 6.4 يمكن للدول الأعضاء في مجلس التعاون لدول الخليج العربية أن تمنح برنامجاً تفضيلاً بالسعر لصالح بضائعهم

وخدماتهم المحلية لفترة انتقالية لا تزيد عن عشر سنوات من تاريخ دخول هذه الاتفاقية حيز التنفيذ.

2. أي أفضلية بالسعر أفضلية تمنح طبقا لهذه المادة لن تتجاوز 10% من قيمة البضائع والخدمات المنتجة محليا.

## الفصل 7

### الأحكام التأسيسية

#### المادة 7.1

#### اللجنة المشتركة للتجارة الحرة

- 1- تقوم الأطراف بإنشاء لجنة مشتركة للتجارة الحرة لدول رابطة التجارة الحرة الأوروبية ، ودول مجلس التعاون لدول الخليج العربية (يشار إليها فيما يلي باللجنة المشتركة)، التي تضم ممثلين عن كل طرف.
- 2- يجوز للجنة المشتركة إنشاء لجان فرعية دائمة أو مؤقتة، أو مجموعات عمل ، لمساعدتها في انجاز مهامها.
- 3- على اللجنة المشتركة أن تجتمع لعقد جلسات دورية كل عامين. وتعدّ الجلسات الدورية في دول رابطة التجارة الحرة الأوروبية ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية بالتبادل. ويمكن أن تعقد جلسات خاصة بناء على طلب أي طرف خلال 30 يوم من تاريخ الطلب ، وفي إقليم الطرف الطالب ، ما لم يتفق الأطراف خلافا لذلك.

4- يرأس اجتماعات اللجنة المشتركة بصورة مشتركة رئيساً من الدول الأعضاء في رابطة التجارة الحرة الأوروبية من الدول الأعضاء في دول مجلس التعاون لدول الخليج العربية ورئيساً آخر . وتقوم اللجنة المشتركة بتأسيس قواعدها الخاصة لإجراءات العمل.

5- يجب أن تكون مهام اللجنة المشتركة ، بالإضافة إلى المهام الواردة في مواضع أخرى في هذه الاتفاقية ، كما يلي:

- (أ) الإشراف على تطبيق هذه الاتفاقية.
- (ب) مراجعة وتقييم العمل الإجمالي لهذه الاتفاقية.
- (ت) مراجعة وتقييم الداء العام لهذه الاتفاقية ، في ضوء الخبرات المكتسبة خلال تطبيق الاتفاقية وأهدافها.
- (ث) دراسة الطرق التي من شأنها تشجيع تدفق التجارة والاستثمار بين الأطراف.
- (ج) النظر في أي تعديلات وتحسينات يقترحها الأطراف في هذه الاتفاقية.
- (ح) السعي لحل النزاعات التي قد تنشأ بشأن تفسير أو تطبيق هذه الاتفاقية .

(خ) الإشراف على عمل اللجان الفرعية ومجموعات العمل التي يتم تأسيسها طبقاً لهذه الاتفاقية.  
(د) انجاز أي مهام أخرى يكلفها بها الأطراف في نطاق وأهداف هذه الاتفاقية.

6- على اللجنة المشتركة اتخاذ قراراتها وإصدار توصياتها بالإجماع.

7- يجوز للجنة المشتركة أن تقرر تعديل الملاحق و الجداول التابعة لهذه الاتفاقية . ويجوز لها أيضا أن تحدد تاريخ دخول تلك القرارات حيز التنفيذ استنادا على الفقرة 8.

8- إذا وافق ممثل أي طرف في اللجنة المشتركة على قرار يخضع للإيفاء بالمتطلبات الدستورية، يدخل القرار حيز التنفيذ في التاريخ الذي يقوم فيه الطرف الأخير بالإخطار عن إيفاء جميع متطلباته الداخلية ، ما لم يحدد هذا القرار تاريخ لاحق. ويجوز للجنة المشتركة أن تقرر دخول القرار حيز التنفيذ للأطراف الذين استوفوا متطلباتهم الداخلية، شريطة أن يكون من بين الأطراف على الأقل احد دول رابطة التجارة الحرة الأوروبية ، والدول الأعضاء في مجلس التعاون لدول الخليج العربية. يجوز لأي طرف تطبيق قرار اللجنة المشتركة بشكل مؤقت حتى دخول تلك القرارات حيز التنفيذ لذلك الطرف، بموجب متطلباته الدستورية.

9- على كل طرف ، بعد دخول هذه الاتفاقية حيز التنفيذ بشهر واحد، أن يعين هيئة رسمية تعمل بصفقتها نقطة اتصال، واستلام المخاطبات الرسمية، و تقديم المساعدة الإدارية للجنة المشتركة فيما يتعلق بهذه الاتفاقية.

## الفصل 8

### تسوية المنازعات

#### المادة 8.1

##### الهدف والنطاق

- 1- يهدف هذا الفصل إلى تزويد الأطراف بآلية لتسوية النزاع لتحقيق حلول متفق عليها من الجانبين، أو تسوية من خلال التحكيم ، لأي نزاع ينشأ من هذه الاتفاقية.
- 2- النزاعات التي تنشأ حول نفس الموضوع في هذه الاتفاقية، واتفاقية منظمة التجارة العالمية، يمكن تسويتها بأي الطريقتين، بناء على السلطة التقديرية للطرف الشاكي، وبمجرد اختيار إحدى الطريقتين، تستبعد الأخرى.
- 3- لغرض هذه المادة، تبدأ إجراءات تسوية النزاع بموجب اتفاقية منظمة التجارة العالمية أو هذه الاتفاقية بناء على طلب أي طرف لإنشاء هيئة.

4- بموجب اتفاقية منظمة التجارة العالمية، يجب على أي طرف، إخطار الأطراف سلفاً على الأقل بثلاثين يوماً، قبل أن يبدأ في إجراءات تسوية النزاع الناشئ ضد أي طرف آخر بشأن أي موضوع ينشأ من هذه الاتفاقية واتفاقية منظمة التجارة العالمية.

## المادة 8.2

### مكاتب المساعي الحميدة أو التوفيق أو الوساطة

- 1- تعد مكاتب المساعي الحميدة أو التوفيق أو الوساطة إجراءات يتم إتباعها اختياريًا ، إذا وافقت الأطراف المعنية القيام بها. ويجوز للأطراف البدء في تلك الإجراءات وإنهائها في أي وقت.
- 2- يجب أن تكون الإجراءات التي تشمل مكاتب المساعي الحميدة ، والتوفيق أو الوساطة ، وجميع المعلومات التي يتم الإفصاح عنها خلال تلك الإجراءات ، سرية وغير ملزمة ، دون المساس بحقوق الأطراف في أي إجراءات أخرى.

### المادة 8.3

#### الاستشارات

- 1- تسعى الأطراف بصورة دائمة للاتفاق حول تفسير وتطبيق هذه الاتفاقية، ويجب أن تبذل كل المساعي من خلال التعاون المشترك والتشاور، للتوصل باتفاق متبادل إلى حل مرضي لأي مسألة قد تؤثر على عمل هذه الاتفاقية.
- 2- يجوز لأي طرف أن يطلب كتابيا التشاور مع طرف آخر ، عندما يعتقد أن الإجراء الذي طبقه الطرف المتلقي لا يتفق مع هذه الاتفاقية. تعقد المشاورات في اللجنة المشتركة ما لم يرفض الطرف المقدم أو المتلقي لطلب التشاور.
- 3- يتم عقد المشاورات في إقليم الطرف المدعى عليه مل لم يتفق الأطراف خلاف ذلك.
- 4- يتم الدخول في المشاورات بحسن نية خلال 30 يوما من تاريخ استلام طلب المشاورات. أما في المسائل العاجلة ، التي تتضمن تلف السلع الزراعية ، يتم الدخول فيها بحسن نية خلال 15 يوما من تاريخ استلام طلب المشاورات.

5- تعتبر المشاورات منتهية خلال 60 يوما من تاريخ طلب التشاور ، ما لم يتفق الطرفان على الاستمرار في المشاورات. في حالة عدم انضمام اللجنة المشتركة بالمشاورات ، وعند فشل تلك المشاورات، تقوم اللجنة المشتركة بالاجتماع في اقرب فرصة ممكنة بهدف حل هذا موضوع الخلاف. وذلك خلال 30 يوم، ما لم يتفق الأطراف خلاف ذلك.

6- على الأطراف المشاركة في المشاورات تقديم المعلومات الكافية للتمكن من إجراء دراسة كاملة عن كيفية تأثير الإجراء على عمل هذه الاتفاقية.

7- جميع المعلومات والإجراءات التي يتم الإفصاح عنها أثناء المشاورات تظل سرية. تتعامل الأطراف مع أي معلومات سرية أو وخاصة يتم تبادلها في جلسة المشاورات بنفس الطريقة التي يتعامل بها الطرف المقدم لها.

8- دون المساس بحقوق الأطراف المشاركين بها، يجب أن تكون المشاورات ضمن الإجراءات المستقبلية.

على الأطراف المشاركة في المشاورات إخطار الأطراف الآخرين بأي حل يتفق عليه بين الجانبين حول موضوع الخلاف.

## المادة 8.4

### تأسيس هيئة التحكيم

- 1- إذا لم يتم حل المسألة في اللجنة المشتركة بموجب المادة 8.3، يجوز إحالتها إلى التحكيم بواسطة تقديم طلب كتابي من احد الأطراف أو أكثر يوجه إلى الطرف المشكو ضده. ترسل نسخة للعلم من الطلب إلى جميع الأطراف ، ليتمكن كل طرف من تحديد ما إذا كان سيشترك في النزاع.
- 2- إذا تقدم أكثر من طرف بطلب تأسيس هيئة تحكيم بشأن نفس المسألة، أو إذا كان الطلب يتعلق بأكثر من طرف مدعى عليه ، يتم تأسيس هيئة تحكيم واحدة لفحص الطلبات كلما كان ذلك مجدياً.
- 3- على الطرف الشاكي أن يوضح في طلبه الإجراء الذي يعتبره خرقاً لهذه الاتفاقية ، و أن يقدم ملخصاً موجزاً عن الأسس القانونية للشكوى.
- 4- يحق الطرف غير المنضم إلى النزاع ، بعد تسليم إخطار كتابي إلى الأطراف المتنازعة ، وتقديم نصوص كتابية إلى هيئة التحكيم ، وتلقي نصوص كتابية تتضمن الملاحق الخاصة بالأطراف المتنازعة ، وحضور جلسات الاستماع وتقديم البيانات شفهيّة.

## المادة 8.5

### هيئة التحكيم

- 1- يجب أن تتألف هيئة التحكيم من ثلاثة أعضاء.
- 2- على الطرف الذي يقوم بإحالة النزاع إلى هيئة التحكيم تعيين احد أعضاء هيئة التحكيم ضمن الطلب الكتابي بموجب المادة 8.4.

- 3- يقوم الطرف الموجه إليه الطلب المشار إليه في الفقرة 2، تعيين احد أعضاء هيئة التحكيم خلال 15 يوما من استلام الطلب.

- 4- يجب أن يتفق أطراف النزاع على تعيين العضو الثالث خلال 30 يوما من تعيين العضو الثاني ، وبذلك يرأس العضو المعين هيئة التحكيم.

- 5- وإذا لم يتم تسمية أو تعيين الأعضاء الثلاثة خلال 45 يوما من تاريخ استلام الإخطار، المشار إليه في الفقرة (2) يقوم المدير العام لمنظمة التجارة العالمية (WTO) بالتعيينات اللازمة بناء على طلب أي طرف في النزاع خلال 30 يوما وإذا لم يتم تسمية أو تعيين الأعضاء الثلاثة خلال الثلاثين

يوما ، يقدم الطلب إلى الأمين العام لمحكمة التحكيم الدائمة (PCA) . وان تعذر على المدير العام لمنظمة التجارة العالمية أو الأمين العام لمحكمة التحكيم الدائمة (PCA) إجراء التعيينات اللازمة طبقا لهذه الفقرة، أو كانا من مواطني أي طرف في هذه الاتفاقية، فستكون التسمية أو التعيين نافذة لنائب المدير العام لمنظمة التجارة العالمية (WTO) ، أو نائب الأمين العام لمحكمة التحكيم الدائمة (PCA).

6- يجب أن لا يكون رئيس هيئة التحكيم من مواطني أي الأطراف، و أن لا يكون محل إقامته الدائمة في إقليم أي الأطراف، وان لا يكون موظفا أو موظفا سابقا لأي طرف، ولم يتعامل مع القضية بأي صفة.

7- يجوز لأي محكم الطعن إذا ما وجدت ظروف تثير شكوكا على امتثال المحكم لهذا الفصل، أو لنموذج القواعد الإجرائية ، المنصوص عليه في الملحق XV. إذا لم يوافق الطرف الآخر على الطعن، أو إذا لم ينسحب المحكم الطاعن، فان القرار على الطعن سيتخذه المدير العام لمنظمة التجارة العالمية أو الأمين العام لمحكمة التحكيم الدائمة PCA طبقا للإجراء المنصوص عليه في الفقرة 5.

8- إذا لم يتمكن المحكم من المشاركة في إجراءات التحكيم لأسباب وفاة أو انسحاب أو إقالة ، يتم اختيار بديل له خلال

15 يوم طبقاً لإجراء الاختيار المتبع لتعيين المحكم الأصلي ، ويكون للمحكم الذي يخلفه جميع صلاحيات وواجبات المحكم الأصلي. وفي هذه الحالة، يتم تعليق إجراءات هيئة التحكيم خلال هذه الفترة.

9- يكون تاريخ إنشاء هيئة التحكيم هو نفس تاريخ تعيين الرئيس.

## المادة 8.6

### إجراءات هيئة التحكيم

1- يتم عقد جلسات هيئة التحكيم بموجب أحكام هذا الفصل والقواعد النموذجية للإجراء الواردة في الملحق XV، ما لم يتفق الأطراف خلاف ذلك.

2- دون الإخلال بالفقرة 1، يجب أن تضمن جميع إجراءات جلسات هيئة التحكيم ما يلي:

(أ) يحق لأطراف النزاع حضور جلسة استماع واحدة على الأقل أمام هيئة التحكيم ، وكذلك فرصة تقديم المذكرات الكتابية الأولية ومذكرات الطعن.

(ب) دعوة أطراف النزاع لحضور جميع جلسات الاستماع التي تعقدها هيئة التحكيم.

(ت) أن تكون المذكرات والتعليقات المقدمة إلى هيئة التحكيم متاحة لأطراف النزاع، و

(ث) إمكانية أن تصبح جلسات الاستماع مفتوحة للجماهير إذا وافقت الأطراف خطياً.

3- ما لم يتفق أطراف النزاع خلاف ذلك، تظل جميع الإجراءات وجلسات الاستماع والمداولات و التقارير المبدئية وجميع النصوص الكتابية، غير المتاحة للجمهور والتي تم كشفها أثناء التحكيم، سرية. وبغض النظر عن أي اتفاقيات مماثلة، المعلومات المصنفة سرية من قبل طرف ثالث مشار إليها في الفقرة (4) من المادة (8.4)، يجب أن تبقى سرية.

4- ما لم يتفق أطراف النزاع خلال 20 يوماً من تاريخ استلام طلب إنشاء هيئة التحكيم خلاف ذلك، تكون الشروط المرجعية كما يلي:

" دراسة المسألة المشار إليها في طلب إنشاء هيئة التحكيم عملاً بالمادة (8.4)، في ضوء الأحكام المتعلقة بهذه الاتفاقية للتوصل إلى النتيجة القانونية والوقائع والأسباب المؤدية لذلك بالإضافة إلى التوصيات - إن وجدت - لحل النزاع وتنفيذ الحكم".

5- تصدر هيئة التحكيم حكمها استناداً على أحكام هذه الاتفاقية، ويطبق هذا الحكم وفق قواعد التفسير بموجب القانون الدولي العام، كما هو منصوص عليه في معاهدة فيينا في قانون المعاهدات. لا يمكن أن تضيف الأحكام أو تقلل من الحقوق والالتزامات المنصوص عليها في أحكام هذه الاتفاقية.

6- قرارات هيئة التحكيم يجب أن تصدر بأغلبية أصوات أعضائها، إذا تعذر التوصل إلى اتفاق. يجوز لأي عضو أن يتبنى تقديم آراء منفصلة بشأن المسائل التي لم يتفق عليها. ولا يجوز لهيئة التحكيم الإفصاح عن الأعضاء الذين ينتمون لأراء الأغلبية أو الأقلية.

7- نفقات هيئة التحكيم، بالإضافة إلى مكافآت أعضائها يتحملها أطراف النزاع بحصص متساوية.

## المادة 8.7

### تعليق وسحب وإلغاء إجراءات هيئة التحكيم

- 1- بناء على اتفاق أطراف النزاع، يجوز لهيئة التحكيم تعليق جلساتها في أي وقت لفترة لا تتجاوز 12 شهرا. وإذا تم تعليق أعمال وإجراءات الهيئة لمدة تتجاوز 12 شهرا، فإن صلاحية سلطة هيئة التحكيم للنظر في النزاع ستنقضي، ما لم يتفق الأطراف خلاف ذلك.
- 2- يجوز للطرف الشاكي سحب شكواه في أي وقت قبل إصدار التقرير النهائي. ولا يمس هذا السحب حقه في تقديم شكوى جديدة بخصوص نفس الموضوع في وقت لاحق.
- 3- يمكن أن يتوصل الأطراف بالاتفاق، في أي وقت، إلى حل للنزاع، أو يقرروا إنهاء جلسات هيئة التحكيم التي تم عقدها طبقا لهذه الاتفاقية.
- 4- يقوم الطرف أو الأطراف المعنية بإخطار الأطراف الأخرى وهيئة التحكيم بتعليق عمل الهيئة وإجراءاتها، أو سحب الشكوى، أو إنهاء إجراءات الهيئة، أو الاتفاق إلى حل النزاع. تقوم هيئة التحكيم بإنهاء إجراءاتها في حالة السحب أو الإنهاء أو الاتفاق على حل.

5- يجوز لهيئة التحكيم، في أي مرحلة قبل الجلسة وإصدار التقرير النهائي، أن تقترح على أطراف النزاع تسوية النزاع وديا، ويمكن أن تقترح حلا للنزاع.

## المادة 8.8

### التقرير المبدئي

- 1- بعد النظر في المذكرات المقدمة والمداومات الشفهية، يجب أن تقدم هيئة التحكيم إلى أطراف النزاع تقريرا مبدئيا خلال 90 يوم من تاريخ إنشاء هيئة التحكيم، يتضمن التقرير المبدئي نتائج الواقع والقانون مع ذكر الأسباب المتعلقة بها.
- 2- في الحالات الطارئة، بما فيها السلع الزراعية القابلة للتلف، تبذل هيئة التحكيم قصارى جهدها لإصدار حكمها خلال 60 يوما من تاريخ تأسيس هيئة التحكيم.
- 3- حينما ترى هيئة التحكيم أن الموعد النهائي، المسار إليه في الفقرات 1 و2، لا يمكن الالتزام به، يقوم رئيس هيئة التحكيم بإخطار الأطراف كتابيا، مع ذكر أسباب التأخير والوقت الإضافي اللازم.

- 4- ويمكن لأي طرف في النزاع أن يقدم ملاحظات مكتوبة إلى هيئة التحكيم بخصوص التقرير المبدئي خلال 14 يوما من تقديم التقرير. وبناءا على طلب أي طرف، تقوم هيئة التحكيم بعقد اجتماع لاحق مع الأطراف بشأن الأمور المحددة في الملاحظات المكتوبة.
- 5- تتضمن نتائج التقرير النهائي لهيئة التحكيم تقييم الحجج التي أجريت في مرحلة المراجعة المؤقتة.

## المادة 8.9

### التقرير النهائي

- 1- تقدم هيئة التحكيم التقرير النهائي إلى أطراف النزاع، يتضمن المواضيع المشار إليها في المادة (8,8) بما فيها أي آراء منفصلة بشأن المواضيع التي لم يتم الاتفاق عليها بالإجماع خلال 30 يوما من تاريخ تقديم التقرير المبدئي، أو في حالة طلب جلسة استماع إضافية ، طبقا للفقرة (4) من المادة (8.8) .
- 2- ما لم يقرر أطراف النزاع خلاف ذلك، يتم نشر التقرير النهائي بعد 15 يوما من تاريخ تقديمه.

## المادة 8.10

### تطبيق تقرير التحكيم النهائي

- 1- تعد قرارا هيئة التحكيم نهائيا وملزما من تاريخ إصداره وإخطاره إلى أطراف النزاع. وعلى الطرف الذي انتهك هذه الاتفاقية الامتثال الفوري لأحكام التقرير النهائي. وإذا تعذر عليه الامتثال الفوري، على أطراف النزاع أن تبذل مساعيها للاتفاق على فترة زمنية معقولة لفعل ذلك. وإذا لم يتم الاتفاق خلال 30 يوم، يجوز لأي طرف في النزاع أي يطلب من هيئة التحكيم الأصلية تحديد مدة الفترة الزمنية المعقولة للامتثال، في ضوء الظروف الخاصة للحالة. يتم إصدار قرار هيئة التحكيم خلال 30 يوم من تقديم ذلك الطلب.
- 2- على الطرف المشكو ضده أن يخطر الطرف الآخر بالإجراء المتبع لتنفيذ قرارات الهيئة، بالإضافة إلى، شرح مفصل عن كيف أن الإجراء يضمن التنفيذ الكافي للسماح للطرف الآخر لتقييم الإجراء.
- 3- بناء على طلب أي طرف في النزاع، وقبل التماس أو تعليق فوائد التعويض المطبقة في الفقرات (4،5)، تفصل هيئة التحكيم الأصلية بالحكم على وجود أو تأكيد على تطابق أي

إجراء للامتثال للأحكام. ويصدر حكم هيئة التحكيم خلال 90 يوم من تاريخ ذلك الطلب.

4- إذا فشل الطرف انتهك أحكام هذه الاتفاقية، بعد انقضاء الفترة الزمنية المعقولة طبقاً للفقرة (1)، في تنفيذ حكم القرار النهائي لهيئة التحكيم أو أي حكم لاحق لهيئة التحكيم بموجب الفقرة (3)، فإنه يجب على ذلك الطرف، إذا طلب الطرف الشاكي، الدخول في مشاورات بغية التوصل إلى اتفاق على تعويض مقبول من الطرفين. وإذا لم يتم التوصل إلى مثل هذا الاتفاق خلال 20 يوماً من تاريخ طلب المشاورات، فإنه يحق للطرف الشاكي تعليق تطبيق المزايا الممنوحة طبقاً لهذه الاتفاقية والتي تعادل تلك التي تأثرت بالإجراء الذي انتهك أو خرق هذه الاتفاقية.

5- بالنظر في المزايا التي تم تعليقها، على الطرف الشاكي أولاً السعي لتعليق المزايا نفس القطاع أو قطاعات تأثرت بالإجراء الذي وجدت هيئة التحكيم بأنه ينتهك هذه الاتفاقية. أما إذا اعتقد الطرف الشاكي بأنه من غير المجدي أو الفعال تعليق المزايا في نفس القطاع أو القطاعات، يجوز له تعليق مزايا قطاع آخر، على أن يبين الأسباب التي تبرر قراره.

6- على الطرف الشاكي أن يخطر الطرف الآخر بالمزايا التي يرغب بتعليقها في فترة أقصاها 60 يوماً قبل تاريخ دخول

التعليق حيز التنفيذ. ويجوز لأي طرف من أطراف النزاع ، خلال 15 يوم من الإخطار، أن يطلب من هيئة التحكيم الأصلية إصدار الحكم سواء كانت المزاي التي يرغب الطرف الشاكي تعليقها مكافئة لذلك الإجراء الذي وجد بأنه منتهك لهذه الاتفاقية، أو كان التعليق المقترح مطابقا للفقرة 4،5. يصدر حكم هيئة التحكيم خلال 45 يوما من تاريخ ذلك الطلب. لا يجوز تعليق المزاي حتى تصدر هيئة التحكيم حكمها.

7- يجب أن تكون تعليق المزاي مؤقتة وتطبق فقط حتى يتم سحب الإجراء الذي وجد انه منتهك لهذه الاتفاقية، أو تعديله بحيث يصبح مطابقا لهذه الاتفاقية، أو إلى أن يتوصل أطراف النزاع لاتفاق لتسوية النزاع. وعلى الطرف المدعى عليه أن يقوم بإخطار الطرف الأخر واللجنة المشتركة بشأن الإجراءات التي اتخذها للامتثال.

8- تقوم هيئة التحكيم الأصلية ، طبقا لقرار تنفيذ أي إجراء متبع بعد تعليق المزاي، وعلى ضوء ذلك الحكم، سواء كان تعليق المزاي ينبغي إنهائها أو تعديلها. يجب إصدار حكم هيئة التحكيم خلال 45 يوما من تاريخ الطلب . ولن يتم حجب المزاي أثناء هذه الفترة .

## المادة 8.11

### أحكام أخرى

1- يجوز تعديل أي فترة زمنية واردة في هذا الفصل بناءً على اتفاق متبادل بين الأطراف المعنية.

2- تتألف هيئة التحكيم، المشار إليها في الفقرات 1 و3 و6 و8 من المادة 8.10 ، من نفس الأعضاء الذين أصدروا التقرير النهائي كلما أمكن ذلك. وفي حالة عدم تواجد احد أعضاء لجنة التحكيم الأصلية، فإنه يجب تطبيق الإجراءات الواردة في المادة 8.4 من اجل اختيار محكم بديل.

## الفصل 9

### بنود نهائية

#### المادة 9.1

##### الضرائب

لن يؤثر أي شيء في هذه الاتفاقية على حقوق والتزامات أي طرف بموجب أي معاهدة ضرائب. وفي حالة وجود تناقض بين هذه الاتفاقية وأي معاهدة ضرائب ، تسري معاهدة الضرائب في حدود التناقض .

#### المادة 9.2

##### القيود الوقائية لميزان المدفوعات

- 1- تسعى الأطراف لتجنب فرض قيود لحماية ميزان المدفوعات.
- 2- إذا كان أي من أطراف هذه الاتفاقية، يعاني من صعوبات جدية في ميزان المدفوعات أو مهدد بذلك، يمكن أن يتبنى أو

يتخذ إجراءات تقييدية تتعلق بتجارة السلع والخدمات، وتتضمن المدفوعات والتحويلات.

3- تخضع حقوق والتزامات الأطراف، فيما يتعلق بتلك القيود للفقرات من 1 إلى 3 من المادة 12 من الاتفاقية العامة للتجارة في الخدمات GATS، والمادة 12 من الاتفاقية العامة للتجارة والتعريفات 1994 GATS، ومذكرة التفاهم بشأن أحكام ميزان المدفوعات من اتفاقية الجات GATT 1994. يجب على الطرف الذي يتخذ أو يتبنى أي قيود سرعة إخطار اللجنة المشتركة بهذا.

### المادة 9.3

#### التجارة الالكترونية

إدراكاً من الأطراف للدور المتنامي للتجارة الالكترونية فيما بينهم. تتعهد الأطراف، دعماً لأحكام هذه الاتفاقية المتعلقة بالتجارة في السلع و الخدمات، بتعزيز التعاون فيما بينهم في التجارة الالكترونية لمصلحتهم المشتركة. وعلى هذا الأساس انشأ الأطراف إطار العمل الوارد في الملحق 16.

## المادة 9.4

### المعارض

تشجع الأطراف مؤسساتها وشركاتها الوطنية للاشتراك في المعارض والأسواق الدولية التي تقام في إقليم الطرف الآخر. ويسمح كل طرف للأطراف الآخرين بإقامة معارض مؤقتة، أو عامة، أو متخصصة في إقليمه، طبقاً لقوانينه ولوائحه المحلية.

## المادة 9.5

### الملاحق والجداول

تعد ملاحق وجداول هذه الاتفاقية جزءاً لا يتجزأ منها.

## المادة 9.6

### التعديلات

- 1- يجوز إجراء تعديل في هذه الاتفاقية وجداولها وملاحقها، بناءً على الاتفاق المتبادل بين الأطراف. يقدم أي اقتراح للتعديل إلى اللجنة المشتركة للنظر والموافقة عليه.
- 2- ما لم تتفق الأطراف خلاف ذلك، ومع عدم الإخلال بالفقرة 7 من المادة 7.1 ، تدخل التعديلات على هذه الاتفاقية وجداولها وملاحقها حيز التنفيذ في اليوم الأول من الشهر الثالث بعد تاريخ استلام جهة الإيداع آخر إشعار كتابي يفيد بالإيفاء لجميع المتطلبات الضرورية.
- 3- يجب إيداع نص التعديل بالإضافة إلى مستندات قبول هذا التعديل إلى جهة الإيداع.

## المادة 9.7

### الانضمام

1. يجوز لأي دولة تصبح عضواً في مجلس التعاون لدول الخليج العربية، أو رابطة التجارة الحرة الأوروبية (إفتا)، أن تنضم لهذه

الاتفاقية بالبنود والشروط التي يتم الاتفاق عليها بين الأطراف، شريطة أن توافق اللجنة المشتركة على انضمام تلك الدولة.

2. تدخل هذه الاتفاقية حيز التنفيذ، بالنسبة للدولة المنضمة، في اليوم الأول من الشهر الثالث بعد إيداع وثيقة انضمام تلك الدولة في جهة الإيداع، أو موافقة الأطراف الحاليين على بنود الانضمام، أيهما أبعد.

## المادة 8 . 9

### المدة والانسحاب والإلغاء

1. تسري هذه الاتفاقية لفترة غير محددة.
2. يجوز لأي طرف الانسحاب من هذه الاتفاقية عن طريق إخطار كتابي لجهة الإيداع. ويصبح هذا الانسحاب نافذا بعد 12 شهراً من تاريخ تلقي جهة الإيداع للإخطار.
3. أي دولة من الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) تنسحب من عضوية الرابطة ، أو أي دولة من الدول الأعضاء في مجلس التعاون لدول الخليج العربية

تنسحب من عضوية المجلس ، تصبح بحكم الواقع في نفس اليوم الذي يسري فيه الانسحاب، غير طرف في هذه الاتفاقية فعليا. يتم تقديم نسخة من إخطار الانسحاب من معاهدة (إفتا) رابطة التجارة الحرة الأوروبية ، أو من ميثاق مجلس التعاون لدول الخليج العربية، ، إلى الأطراف الأخرى فوراً.

4. وإذا انسحبت جميع الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) ، أو جميع دول مجلس التعاون لدول الخليج العربية ، طبقاً للفقرة 2، يتم إنهاء هذه الاتفاقية في التاريخ الذي يسري فيه الانسحاب لجميع الدول الأعضاء في رابطة التجارة الحرة الأوروبية (إفتا) أو لجميع دول مجلس التعاون لدول الخليج العربية .

## المادة 9 . 9

### الدخول في حيز التنفيذ

1. تخضع هذه الاتفاقية للتصديق والقبول والموافقة، طبقاً للمتطلبات الدستورية الخاصة بالأطراف. يتم إيداع موثيق التصديق والقبول والموافقة في جهة الإيداع.

2. يجوز لأي طرف من الأطراف تطبيق هذه الاتفاقية بصورة مؤقتة، إذا ما سمحت المتطلبات الدستورية بذلك. بموجب هذه الفقرة، يتم إخطار جهة الإيداع بالتطبيق المؤقت لهذه الاتفاقية.
3. لن تصبح هذه الاتفاقية سارية النفاذ، أو تطبق بصورة مؤقتة، بين دول رابطة التجارة الحرة الأوروبية (إفتا)، ودول مجلس التعاون لدول الخليج العربية، ما لم تدخل الاتفاقية التكميلية للتجارة في السلع الزراعية الرئيسية بين دول رابطة التجارة الحرة الأوروبية (افتا) ودول مجلس التعاون لدول الخليج العربية، ، حيز التنفيذ أو تطبق بصورة مؤقتة في وقت واحد.
4. تدخل هذه الاتفاقية حيز التنفيذ في اليوم الأول من الشهر الثالث بعد أن تقوم دولة واحدة على الأقل من رابطة التجارة الحرة الأوروبية (إفتا) والدول الأعضاء في مجلس التعاون الخليجي لدول الخليج العربية ، بإيداع وثائقهم ذات العلاقة بالتصديق، أو القبول، أو الموافقة في جهة الإيداع.
5. فيما يتعلق بدول رابطة التجارة الحرة الأوروبية (إفتا) التي تقوم بإيداع وثيقة التصديق أو القبول أو الموافقة بعد دخول هذه الاتفاقية حيز التنفيذ ، تدخل هذه الاتفاقية حيز التنفيذ في اليوم الأول من الشهر الثالث بعد إيداع وثيقتها في جهة الإيداع.

## المادة 9.10

### جهة الإيداع

تقوم حكومة النرويج بالعمل بصفتها جهة إيداع .

وإشهادا على ما ذكر أعلاه ، فإن الموقعين أدناه ، وهم مخولون تماما للقيام بهذا، وقعوا هذه الاتفاقية :

تم في همر في يوم 22 من شهر يونية 2009 ميلادية الموافق ليوم 29 من شهر جمادى الآخرة 1430 هجرية ، من أربعة أصول اثنان باللغة الانجليزية وهما الأصل، واثنان باللغة العربية. وتم إيداع نسخة باللغة العربية ونسخة باللغة الانجليزية مع حكومة النرويج، كما تم حفظ نسخة بالعربية ونسخة بالانجليزية لدى الأمانة العامة لمجلس التعاون لدول الخليج العربية. وستقوم جهة الإيداع بإرسال نسخ معتمدة لجميع الأطراف.

عن حكومات الدول الأعضاء في مجلس  
التعاون لدول الخليج العربية

يوسف بن علوي بن عبدالله  
الوزير المسئول عن الشؤون الخارجية  
في سلطنة عمان  
الرئيس الحالي للمجلس الوزاري  
لمجلس التعاون لدول الخليج العربية

عبدالرحمن بن حمد العطية  
الأمين العام لمجلس التعاون  
لدول الخليج العربية

عن جمهورية إسبانيا  
أوسور سكارفيونسون  
وزير الخارجية والتجارة الدولية

عن إمارة ليختنشتاين  
أوريليا فريك  
وزيرة الخارجية

عن مملكة النرويج  
سيليفيا بروستاد  
وزيرة التجارة والصناعة  
الرئيس الحالي للمجلس الوزاري لدول  
افتنا

عن الاتحاد السويسري  
دوريس ليثارد  
وزيرة الشؤون الاقتصادية

FREE TRADE AGREEMENT  
BETWEEN  
THE EFTA STATES  
AND  
THE MEMBER STATES OF THE  
CO-OPERATION COUNCIL FOR THE  
ARAB STATES OF THE GULF

## PREAMBLE

The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation (hereinafter referred to as “the EFTA States”);

and

the Governments of the United Arab Emirates, the Kingdom of Bahrain, the Kingdom of Saudi Arabia, the Sultanate of Oman, the State of Qatar and the State of Kuwait (hereinafter referred to jointly as “GCC” or severally as the “GCC Member States”);

hereinafter each EFTA State and each GCC Member State being referred to as a “Party” and collectively as “the Parties”.

RECOGNIZING the longstanding friendship and strong economic and political ties between the GCC Member States and the EFTA States, in particular the Declaration on Co-operation signed in Brussels on 23 May 2000, and wishing to strengthen these links through the creation of a free trade area, thus establishing close and lasting relations;

REAFFIRMING their commitment to the principles and objectives set out in the United Nations Charter and the Universal Declaration of Human Rights;

DETERMINED to promote and strengthen the multilateral trading system, as set up through the World Trade Organization (WTO), in a manner conducive to the development of regional and international cooperation, thereby contributing to the harmonious development and expansion of world trade;

CONSCIOUS of the dynamic and rapidly changing global environment brought about by globalization and technological progress presenting various economic and strategic challenges and opportunities to the Parties;

DETERMINED to develop and strengthen their economic and trade relations through the liberalization and expansion of trade in goods and services in their common interest and for their mutual benefit;

RESOLVED to ensure a stable and predictable investment environment;

RESOLVED to foster creativity and innovation by protecting intellectual property rights;

AIMING to create new employment opportunities, improve health and living standards, promote opportunities for transfer of technology, and ensure a large and steadily growing volume of real income in their respective territories through the expansion of trade and investment flows;

REAFFIRMING their commitment to economic and social development based on the principles set out in the relevant International Labour Organisation (ILO) Conventions;

ACKNOWLEDGING the differences in the development levels and capacities between the Parties;

RECOGNIZING the need to enhance the competitive environment in their markets;

SEEKING to preserve and protect the environment in accordance with the principle of sustainable development;

CONVINCED that the establishment of a free trade area will provide a more favourable climate for the promotion and development of economic and trade relations between the Parties;

HAVE AGREED, in pursuit of the above, to conclude the following free trade agreement (hereinafter referred to as "this Agreement"):

**CHAPTER 1      GENERAL PROVISIONS**

## ARTICLE 1.1

***Objectives***

1. The EFTA States and the GCC Member States hereby establish a free trade area in accordance with the provisions of this Agreement.
2. The objectives of this Agreement are:
  - (a) to achieve the liberalisation of trade in goods, in conformity with Article XXIV of the General Agreement on Tariffs and Trade (hereinafter referred to as “the GATT 1994”), pursuant to Chapter 2;
  - (b) to achieve the liberalisation of trade in services, in conformity with Article V of the General Agreement on Trade in Services (hereinafter referred to as “the GATS”), pursuant to Chapter 3;
  - (c) to promote competition in their economies pursuant to Chapter 4;
  - (d) to ensure adequate and effective protection of intellectual property rights, pursuant to Chapter 5;
  - (e) to achieve further liberalisation on a mutual basis of the government procurement markets of the Parties, pursuant to Chapter 6; and
  - (f) mutually enhance investment opportunities.

## ARTICLE 1.2

***Geographical Scope***

1. Without prejudice to Annex IV, this Agreement shall apply:
  - (a) to the land territory, internal waters, and the territorial sea of a Party and the air-space above the territory of a Party in accordance with international law; as well as
  - (b) beyond the territorial sea, with respect to measures taken by a Party in the exercise of its sovereign rights or jurisdiction in accordance with international law.
2. Annex I applies with respect to Norway.

## ARTICLE 1.3

***Trade and Economic Relations Governed by this Agreement***

The provisions of this Agreement apply to the trade and economic relations between, on the one side, the individual EFTA States and, on the other side, the individual GCC Member States or, where specifically provided for, the GCC Member States acting jointly as GCC. This Agreement applies neither to the trade relations amongst the EFTA States nor to the trade relations amongst the GCC Member States.

## ARTICLE 1.4

***Relationship to Other Agreements***

The Parties reaffirm their rights and obligations under the WTO Agreement and the other agreements negotiated thereunder to which they are a party and any other international agreement to which they are a party.

## ARTICLE 1.5

***Regional and Local Government***

1. Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities within its territory.
2. This provision is to be interpreted and applied in accordance with the principles set out in paragraph 3 (a) of Article I of the GATS and the Understanding on the Interpretation of Article XXIV of the GATT 1994, as applicable. Paragraph 3 (a) of Article I of the GATS and the Understanding on the Interpretation of Article XXIV of the GATT 1994 are hereby incorporated and made part of this Agreement.

## ARTICLE 1.6

***Transparency***

1. The Parties shall publish or otherwise make publicly available their laws, regulations, judicial decisions and administrative rulings of general application as well as their respective international agreements which may affect the operation of this Agreement.
2. The Parties shall promptly respond to specific questions and provide, upon request, information to each other on matters referred to in paragraph 1.

## ARTICLE 1.7

***Confidential Information***

1. Each Party shall maintain the confidentiality of information which the Party submitting the information has designated as confidential.
2. Nothing in this Agreement shall require any Party to disclose confidential information, which would impede law enforcement, or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of any economic operator.

**CHAPTER 2 TRADE IN GOODS<sup>1</sup>**

## ARTICLE 2.1

***Scope***

1. This Chapter applies to:
  - (a) products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System (hereinafter referred to as "HS"), excluding the products listed in Annex II;
  - (b) processed agricultural products specified in Annex III, with due regard to the arrangements provided for in that Annex; and
  - (c) fish and other marine products as provided for in Annex V.
2. GCC and each EFTA State have concluded agreements on trade in agricultural products on a bilateral basis. These agreements form part of the instruments establishing a free trade area between the EFTA States and GCC.

## ARTICLE 2.2

***Customs Duties***

1. No new customs duties shall be introduced in trade between the EFTA States and GCC, except as provided for in this Agreement.
2. The EFTA States shall, on entry into force of this Agreement, abolish all customs duties on imports of originating products from GCC.
3. GCC shall, on entry into force of this Agreement, abolish all customs duties on imports of originating products from the EFTA States, except as provided for in Annex VI.
4. A Party may introduce or maintain duties on exports in conjunction with domestic measures, in so far as it considers that such duties are necessary. Such duties shall be applied irrespective of the destination of the product. The Parties shall inform the Joint Committee of all export duties applied.

<sup>1</sup> As a result of the customs union established by the Treaty of 29 March 1923 between Switzerland and the Principality of Liechtenstein, Switzerland is representing the Principality of Liechtenstein in matters covered thereby.

5. A customs duty includes any duty or charge of any kind imposed in connection with the importation of a product, including any form of surtax or surcharge, but does not include any charge imposed in conformity with Articles III and VIII of the GATT 1994.

#### ARTICLE 2.3

##### ***Quantitative Restrictions on Import and Export***

Article XI of the GATT 1994 is incorporated into and made a part of this Agreement *mutatis mutandis*.

#### ARTICLE 2.4

##### ***National Treatment***

The Parties shall apply national treatment in accordance with Article III of the GATT 1994, including its interpretative notes, which is hereby incorporated into and made part of this Agreement.

#### ARTICLE 2.5

##### ***Rules of Origin and Methods of Administrative Co-operation***

The provisions on rules of origin and methods of administrative co-operation are set out in Annex IV.

#### ARTICLE 2.6

##### ***Customs Valuation***

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of the GATT 1994 and the WTO Agreement on Implementation of Article VII of the GATT 1994.

#### ARTICLE 2.7

##### ***Technical regulations***

1. The rights and obligations of the Parties in respect of technical regulations, standards and conformity assessment shall be governed by the WTO Agreement on Technical Barriers to Trade (hereinafter referred to as "the TBT Agreement").

2. The Parties shall strengthen their co-operation in the field of technical regulations, standards and conformity assessment, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.

3. Without prejudice to paragraph 1, the Parties agree to hold consultations in the framework of the Joint Committee where a Party considers that an EFTA State or GCC has taken measures which are likely to create, or have created, an obstacle to trade, in order to find an appropriate solution in conformity with the TBT Agreement.

#### ARTICLE 2.8

##### ***Sanitary and Phytosanitary Measures***

1. The rights and obligations of the Parties in respect of sanitary and phytosanitary measures shall be governed by the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (hereinafter referred to as "the SPS Agreement").

2. The Parties shall exchange names and addresses of contact points with sanitary and phytosanitary expertise in order to facilitate technical consultations and the exchange of information.

3. Without prejudice to paragraph 1, the Parties agree to hold consultations in the framework of the Joint Committee where a Party considers that an EFTA State or GCC has taken measures which are likely to create, or have created, an obstacle to trade, in order to find an appropriate solution in conformity with the SPS Agreement.

#### ARTICLE 2.9

##### ***Anti-dumping***

1. The EFTA States and GCC shall endeavour to refrain from initiating anti-dumping procedures and measures against each other.

2. The rights and obligations of the Parties in respect of the application of anti-dumping measures shall be governed by Article VI of the GATT 1994 and the Agreement on Implementation of Article VI of the GATT 1994 except as provided for in this Article.

3. Before an EFTA State or GCC initiates an investigation to determine the existence, degree and effect of any alleged action in an EFTA State or GCC, as provided for in Article VI of the GATT 1994 and the Agreement on Implementation of Article VI of the GATT 1994, the Party considering initiating an investigation shall notify in writing the EFTA State or GCC whose goods are subject to investigation and allow for a 30 days period with a view to finding a mutually acceptable solution. The

consultations shall take place in the Joint Committee if an EFTA State or GCC so requests within ten days from the receipt of the notification.

4. If any anti-dumping measure were to be applied by an EFTA State or GCC, the measure shall without exception be terminated on a date not later than three years from its imposition. Nothing in this paragraph shall prevent an EFTA State or the GCC from introducing new anti-dumping measures in accordance with paragraph 2 and 3 of this Article on products subject to measures that have been terminated.

5. Five years after the date of entry into force of this Agreement, the Parties shall in the Joint Committee review whether there is need to maintain the possibility to take anti-dumping measures between them. If the Parties decide, after the first review, that there is a need to maintain the possibility, they shall thereafter conduct biennial reviews of this matter in the Joint Committee.

#### ARTICLE 2.10

##### ***State Trading Enterprises***

The rights and obligations of the Parties in respect of state trading enterprises shall be governed by Article XVII of the GATT 1994 and the Understanding on the Interpretation of Article XVII of the GATT 1994, including its interpretive notes which are hereby incorporated into and made part of this Agreement.

#### ARTICLE 2.11

##### ***Subsidies and Countervailing Measures***

1. The rights and obligations of the Parties relating to subsidies and countervailing measures shall be governed by Articles VI and XVI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures, except as provided for in paragraph 2.

2. Before an EFTA State or GCC initiates an investigation to determine the existence, degree and effect of any alleged subsidy in an EFTA State or in a GCC Member State, as provided for in Article 11 of the WTO Agreement on Subsidies and Countervailing Measures, the Party considering initiating an investigation shall notify in writing the Party whose goods may be subject to investigation and allow for a 30 days period with a view to finding a mutually acceptable solution. The consultations shall take place in the Joint Committee if any Party so requests within ten days from the receipt of the notification.

## ARTICLE 2.12

***Global Safeguard Measures***

The Parties confirm their rights and obligations under Article XIX of GATT 1994 and the WTO Agreement on Safeguards. In taking measures under these WTO provisions, a Party shall exclude imports of an originating good from an EFTA State or GCC if such imports do not in and of themselves cause or threaten to cause serious injury. The Party taking the measure shall demonstrate that such exclusion is in accordance with its WTO obligations, as interpreted through the WTO jurisprudence.

## ARTICLE 2.13

***General Exceptions***

The rights and obligations of the Parties in respect of general exceptions shall be governed by Article XX of the GATT 1994, which is hereby incorporated into and made part of this Agreement.

## ARTICLE 2.14

***Security Exceptions***

The rights and obligations of the Parties in respect of security exceptions shall be governed by Article XXI of the GATT 1994, which is hereby incorporated into and made part of this Agreement.

## CHAPTER 3 TRADE IN SERVICES

### ARTICLE 3.1

#### *Scope and Coverage*

1. This Chapter applies to measures by Parties affecting trade in services. It applies to all services sectors.
2. In respect of air transport services, this Chapter shall not apply to measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, except as provided for in paragraph 3 of the GATS Annex on Air Transport Services. The definitions of paragraph 6 of the GATS Annex on Air Transport Services are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
3. Articles 3.4, 3.5 and 3.6 shall not apply to laws, regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.

### ARTICLE 3.2

#### *Incorporation of Provisions from the GATS*

Wherever a provision of this Chapter provides that a provision of the GATS is incorporated into and made part of this Agreement, the meaning of the terms used in the GATS provision shall be understood as follows:

- (a) "Member" means Party;
- (b) "Schedule" means a Schedule referred to in Article 3.16 and contained in Annex VII; and
- (c) "specific commitment" means a specific commitment in a Schedule referred to in Article 3.16.

ARTICLE 3.3

**Definitions**

For the purpose of this Chapter, and with reference to Article 3.2:

- (a) the following definitions of Article I of the GATS are incorporated into and made part of this Agreement:
  - (i) “trade in services”;
  - (ii) “services”; and
  - (iii) “a service supplied in the exercise of governmental authority”;
- (b) “measures by Parties”<sup>2</sup> means measures taken by:
  - (i) central, regional or local governments and authorities; and
  - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;
- (c) “service supplier” means any person that supplies, or seeks to supply, a service;<sup>3</sup>
- (d) “natural person of another Party” means a natural person who is a national or a permanent resident of an EFTA State or of a GCC Member State, under their respective legislation;
- (e) “juridical person of another Party” means a juridical person that is either:
  - (i) constituted or otherwise organised under the law of that other Party, and is engaged in substantive business operations in the territory of:
    - (A) any Party; or

<sup>2</sup> This definition incorporates the definition of subparagraphs (a) (i) and (ii) of paragraph 3 of Article I of the GATS. Reference is hereby made to Article 1.5 of this Agreement

<sup>3</sup> Where the service is not supplied or sought to be supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (*i.e.* the juridical person) shall, nonetheless, through such commercial presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied or sought to be supplied and need not be extended to any other parts of the service supplier located outside the territory where the service is supplied or sought to be supplied

- (B) any Member of the WTO and is owned or controlled by natural persons of that other Party or by juridical persons that meet all the conditions of subparagraph (i)(A);
- or
- (ii) in the case of the supply of a service through commercial presence, owned or controlled by natural persons of that other Party, juridical persons that meet the conditions of subparagraph (e)(i) or State entities of that other Party;
- (f) the following definitions of Article XXVIII of the GATS are hereby incorporated into and made part of this Agreement:
- (i) “measure”;
  - (ii) “supply of a service”;
  - (iii) “measures by Members affecting trade in services”;
  - (iv) “commercial presence”;
  - (v) “sector” of a service;
  - (vi) “service of another Member”;
  - (vii) “monopoly supplier of a service”;
  - (viii) “service consumer”;
  - (ix) “person”;
  - (x) “juridical person”;
  - (xi) “owned”, “controlled” and “affiliated”; and
  - (xii) “direct taxes”;
- (g) “GATS” means the General Agreement on Trade in Services of 1994.

## ARTICLE 3.4

***Most-Favoured-Nation Treatment***

1. Without prejudice to measures taken in accordance with Article VII of the GATS, and except as provided for in its List of MFN Exemptions contained in Annex VIII, a Party shall accord immediately and unconditionally, in respect of all measures affecting the supply of services, to services and service suppliers of another Party treatment no less favourable than the treatment it accords to like services and service suppliers of any non-party.
2. Treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article V or Article V *bis* of the GATS shall not be subject to paragraph 1.<sup>4</sup>
3. The rights and obligations of the Parties in respect of advantages accorded to adjacent countries shall be governed by paragraph 3 of Article II of the GATS, which is hereby incorporated into and made part of this Agreement.

## ARTICLE 3.5

***Market Access***

Commitments on market access shall be governed by Article XVI of the GATS, which is hereby incorporated into and made part of this Agreement.

## ARTICLE 3.6

***National Treatment***

Commitments on national treatment shall be governed by Article XVII of the GATS, which is hereby incorporated into and made part of this Agreement.

## ARTICLE 3.7

***Additional Commitments***

Additional commitments shall be governed by Article XVIII of the GATS, which is hereby incorporated into and made part of this Agreement.

<sup>4</sup> The Parties confirm their understanding that the Agreements between the Member States of the Cooperation Council of the Arab States of the Gulf and the Greater Arab Free Trade Area (GAFTA) are excluded from the application of the MFN obligation under this Article

## ARTICLE 3.8

**Domestic Regulation**

1. The rights and obligations of the Parties in respect of domestic regulation shall be governed by paragraphs 1 to 3 of Article VI of the GATS, which are hereby incorporated into and made part of this Agreement.

2. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures do not constitute unnecessary barriers to trade in services, the Joint Committee shall develop any necessary disciplines. Such disciplines shall aim to ensure that such requirements and procedures are, *inter alia*:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
- (b) not more burdensome than necessary to ensure the quality of the service;
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

3. (a) In sectors in which a Party has undertaken specific commitments, pending the entry into force of disciplines developed in these sectors pursuant to paragraph 2, the Parties shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which does not comply with the criteria outlined in subparagraphs 2(a), (b) or (c).

- (b) In determining whether a Party is in conformity with the obligation under subparagraph (a), account shall be taken of international standards of relevant international organisations<sup>5</sup> applied by that Party.

4. Each Party shall provide for adequate procedures to verify the competence of professionals of any other Party.

## ARTICLE 3.9

**Recognition**

1. For the purpose of the fulfilment of its relevant standards or criteria for the authorisation, licensing or certification of service suppliers, each Party shall give due consideration to any request by another Party to recognise the education or experience obtained, requirements met, or licences or certifications granted in that other Party. Such

<sup>5</sup> The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of at least all Parties

recognition may be based upon an agreement or arrangement with that other Party, or otherwise be accorded autonomously.

2. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted in the territory of a non-party, that Party shall afford another Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for another Party to demonstrate that the education or experience obtained, requirements met, or licences or certifications granted in the territory of that other Party should also be recognised.

3. Any such agreement or arrangement or autonomous recognition shall be in conformity with the relevant provisions of the WTO Agreement, in particular paragraph 3 of Article VII of the GATS.

4. Annex IX sets out further rights and obligations regarding recognition of qualifications of service suppliers of the Parties.

#### ARTICLE 3.10

##### ***Movement of Natural Persons***

1. The rights and obligations of the Parties in respect of the movement of natural persons of a Party supplying services shall be governed by the GATS Annex on Movement of Natural Persons Supplying Services, which is hereby incorporated into and made part of this Agreement.

2. Annex X sets out further rights and obligations regarding movement of natural persons of a Party supplying services.

#### ARTICLE 3.11

##### ***Transparency***

The rights and obligations of the Parties in respect of transparency shall be governed by paragraphs 1 and 2 of Article III and by Article III *bis* of the GATS, which are hereby incorporated into and made part of this Agreement

## ARTICLE 3.12

***Monopolies and Exclusive Service Suppliers***

The rights and obligations of the Parties in respect of monopolies and exclusive service suppliers shall be governed by paragraphs 1, 2 and 5 of Article VIII of the GATS, which are hereby incorporated into and made part of this Agreement.

## ARTICLE 3.13

***Business Practices***

The rights and obligations of the Parties in respect of business practices shall be governed by Article IX of the GATS, which is hereby incorporated into and made part of this Agreement.

## ARTICLE 3.14

***Payments and Transfers***

1. Except under the circumstances envisaged in Article 9.2, a Party shall not apply restrictions on international transfers and payments for current transactions with another Party.
2. Nothing in this Chapter shall affect the rights and obligations of the Parties under the Articles of the Agreement of the International Monetary Fund (hereinafter referred to as "IMF"), including the use of exchange actions which are in conformity with the Articles of the Agreement of the IMF, provided that a Party shall not impose restrictions on capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 9.2 or at the request of the IMF.

## ARTICLE 3.15

***Exceptions***

The rights and obligations of the Parties in respect of general exceptions and security exceptions shall be governed by Article XIV and paragraph 1 of Article XIV *bis* of the GATS, which are hereby incorporated into and made part of this Agreement.

ARTICLE 3.16

***Schedules of Specific Commitments***

1. Each Party shall set out in a schedule the specific commitments it undertakes under Articles 3.5, 3.6 and 3.7. With respect to sectors where such specific commitments are undertaken, each Schedule shall specify the elements set forth in subparagraphs (a) to (e) of paragraph 1 of Article XX of the GATS.
2. Measures inconsistent with both Articles 3.5 and 3.6 shall be dealt with as provided for in paragraph 2 of Article XX of the GATS.
3. The Parties' Schedules of specific commitments are set out in Annex VII.

ARTICLE 3.17

***Modification of Schedules***

The Parties shall, upon written request by a Party, hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule of specific commitments. The consultations shall be held within three months after the requesting Party made its request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than that provided for in the Schedule of specific commitments prior to such consultations is maintained. Modifications of Schedules are subject to the procedures set out in Articles 7.1 and 9.6

ARTICLE 3.18

***Review<sup>6</sup>***

1. With the objective of further liberalising trade in services between them, in particular eliminating substantially all remaining discrimination within a period of ten years, the Parties shall review at least every two years, or more frequently if so agreed, their Schedules of specific commitments and their Lists of MFN Exemptions, taking into account in particular any autonomous liberalisation and on-going work under the auspices of the WTO. The first such review shall take place no later than two years after the entry into force of this Agreement.
2. If, after the entry into force of this Agreement, a Party enters into any agreement on trade in services with a non-party, it shall negotiate, upon request by another Party,

<sup>6</sup> The Parties confirm their understanding that the Agreements between the Member States of the Cooperation Council of the Arab States of the Gulf and the Greater Arab Free Trade Area (GAFTA), as well as the EFTA Convention and agreements between any EFTA State and other European countries are excluded from any review conducted pursuant to this Article

the incorporation into this Agreement of a treatment no less favourable than that provided under the agreement with the non-party. The Parties shall take into consideration the circumstances under which a Party enters into any agreement on trade in services with a non-party.

#### ARTICLE 3.19

##### ***Annexes***

The following Annexes form part of this Chapter:

- Annex VII (Schedules of Specific Commitments);
- Annex VIII (Lists of MFN Exemptions);
- Annex IX (Recognition of Qualifications of Service Suppliers);
- Annex X (Movement of Natural Persons Supplying Services);
- Annex XI (Financial Services); and
- Annex XII (Telecommunications Services).

## CHAPTER 4 COMPETITION

### ARTICLE 4.1

#### ***Objective and General Principles***

1. The Parties agree that anticompetitive business conduct may restrict trade between the Parties. Accordingly, each Party shall adopt or maintain measures to proscribe such conduct and take appropriate action with respect thereto.
2. The Parties undertake to adopt or maintain competition laws that give particular attention to anticompetitive agreements, abuse of a dominant position and mergers and acquisitions.

### ARTICLE 4.2

#### ***Co-operation***

The Parties may cooperate with the aim of putting an end to anti-competitive practices or their adverse effects on trade between the Parties. This cooperation may include notification, exchange of information and consultation. Any exchange of information shall be subject to the rules and standards of confidentiality applicable in the territory of each Party.

### ARTICLE 4.3

#### ***Confidentiality***

Nothing in this Chapter shall require a Party to provide information when this may affect an ongoing investigation or may be contrary to its laws, including those regarding disclosure of information, confidentiality or business secrecy.

### ARTICLE 4.4

#### ***Consultations***

A Party may request consultations regarding any matter related to this Chapter. The request for consultations shall indicate the reasons therefore. Consultations shall be held promptly. Any Party may request that consultations continue within the Joint Committee in order to obtain its recommendations in relation to the issue at hand. The Party addressed shall provide all assistance required to examine the issue and seek a solution thereto.

## ARTICLE 4.5

**Review**

The Parties agree to review this Chapter at the level of the Joint Committee with a view to elaborating further steps in the light of future developments, in particular after the adoption of competition legislation by the Parties.

## CHAPTER 5 INTELLECTUAL PROPERTY RIGHTS

### ARTICLE 5.1

#### *Protection of Intellectual Property Rights*

1. For the purpose of this Chapter, "intellectual property" comprises copyright, including copyright in computer programmes and compilations of data, as well as neighbouring rights, trademarks for goods and services, geographical indications, industrial designs, patents, plant varieties, topographies of integrated circuits, as well as undisclosed information within the meaning of Article 39 of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (hereinafter referred to as "the TRIPS Agreement").
2. The Parties shall ensure adequate, effective and non-discriminatory protection of intellectual property rights, including effective means of enforcing such rights against infringement thereof, in accordance with the provisions of this Chapter.
3. Each Party shall accord to the nationals of the other Parties treatment no less favorable than that it accords to its own nationals with regard to the protection of intellectual property rights. Exemptions from such obligation must be in accordance with exceptions provided for under Articles 3 and 5 of the TRIPS Agreement.
4. The Parties shall grant to each other's nationals treatment no less favourable than that accorded to nationals of any other country. Exemptions from this obligation must be in accordance with the provisions of the TRIPS Agreement, in particular Articles 4 and 5 thereof.
5. The Parties agree, upon request of any Party to review this Chapter in the Joint Committee in order to avoid or remedy trade distortions and to improve the level of protection. If problems in the area of intellectual property protection affecting trading conditions were to occur, urgent consultations shall take place in the Joint Committee at the request of a Party, with a view to reaching mutually satisfactory solutions.
6. The Parties shall not later than two years after the entry into force of this Agreement conclude negotiations on an Annex containing further provisions on the protection and enforcement of intellectual property rights.

## CHAPTER 6 GOVERNMENT PROCUREMENT

### ARTICLE 6.1

#### *Scope and Coverage*

1. In accordance with the provisions of this Chapter, the Parties shall ensure the effective, reciprocal and gradual opening of their government procurement markets.
2. This Chapter applies to any law, regulation, procedure or practice regarding covered procurement by a procuring entity, whether or not it is conducted exclusively or partially by electronic means.
3. For the purpose of this Chapter, "covered procurement" means procurement for governmental purposes:
  - (a) of goods<sup>7</sup>, services, or any combination thereof:
    - (i) as specified in Annexes XIII and XIV for each Party, and
    - (ii) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale;
  - (b) by any contractual means, including purchase; lease; and rental or hire purchase, with or without an option to buy;
  - (c) for which the value, as estimated in accordance with Article 6.7, equals or exceeds the relevant threshold specified in Annexes XIII and XIV at the time of publication of a notice in accordance with Article 6.14;
  - (d) that is not excluded from coverage in paragraph 4 or in Annexes XIII and XIV for a Party.<sup>8</sup>
4. Except where provided otherwise in Annexes XIII or XIV, this Chapter shall not apply to:
  - (a) contracts awarded pursuant to:

<sup>7</sup> For the purpose of this Chapter, "goods" shall mean goods classified in Chapters 1 to 97 of the HS.

<sup>8</sup> The price preference for small and medium-sized enterprises (SMEs) applied by the Sultanate of Oman is defined in Annex XIV

- (i) an international agreement and intended for the joint implementation or exploitation of a project by the contracting parties;
  - (ii) an international agreement relating to the stationing of troops;
  - (iii) the particular procedure of an international organisation;
  - (iv) all government procurement in goods, services and construction that will be executed in or for the benefits of the two Holy Cities of Makkah and Medina.
- (b) non-contractual agreements or any form of government assistance and procurement made in the framework of assistance or co-operation programmes;
- (c) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities;
- (d) contracts for:
- (i) the acquisition or rental of land, existing buildings, or other immovable property or concerning rights thereon;
  - (ii) the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time;
  - (iii) arbitration and conciliation services;
  - (iv) public employment contracts; and
  - (v) research and development services other than those where the benefits accrue exclusively to the entity for its use in the conduct of its own affairs, on condition that the service is wholly remunerated by the entity.
5. Each Party shall specify the following information:
- (a) in Annex XIII:
    - (i) in Appendix 1, the central government entities whose procurement is covered by this Chapter;
    - (ii) in Appendix 2, the sub-central government entities whose procurement is covered by this Chapter;

- (iii) in Appendix 3, all other entities whose procurement is covered by this Chapter;
  - (iv) in Appendix 4, the goods covered by this Chapter;
  - (v) in Appendix 5, the services covered by this Chapter; and
  - (vi) in Appendix 6, the construction services covered by this Chapter;
- (b) in Annex XIV, any general notes applicable to a Party.

#### ARTICLE 6.2

##### ***Exceptions***

Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between Parties where the same conditions prevail or a disguised restriction on international trade, nothing in this Chapter shall be construed to prevent any Party from imposing or enforcing measures:

- (a) necessary to protect public morals, order, or safety;
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to protect intellectual property; or
- (d) relating to goods produced or services supplied by persons with disabilities, philanthropic institutions, or prison labour.

#### ARTICLE 6.3

##### ***Definitions***

For the purpose of this Chapter, the following definitions shall apply:

- (a) “entity” means an entity covered in Annex XIII;
- (b) “in writing or written” means any worded or numbered expression that can be read, reproduced and later communicated. It may include electronically transmitted and stored information;
- (c) “permanent list” means a list of suppliers that a procuring entity has determined that they satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

- (d) “offsets” means any condition or undertaking that encourage local development or improve a Party's balance-of-payments accounts, such as the use of domestic content, the licensing of technology, investment, counter-trade, and similar actions;
- (e) “person” means a natural person or a juridical person;
- (f) “services” includes construction services, unless otherwise specified;
- (g) “standard” is a document approved by a recognized body, that provides, for common and repeated use, rules, guidelines or characteristics for products or services or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a product, service, process or production method;
- (h) “supplier” means any natural or juridical person or public body or group of such persons of a Party or bodies of a Party which can provide goods, services or the execution of works. The term shall cover equally a supplier of goods, a service provider or a contractor;
- (i) “technical regulation” is a document which lays down characteristics of a product or a service or their related processes and production methods, including the applicable administrative provisions, with which compliance is mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a product, service, process or production method;
- (j) “technical specifications” means a tendering requirement that:
  - (i) lays down the characteristics of goods or services to be procured, including quality, performance, safety and dimensions, or the processes and methods for their production or provision; or
  - (ii) addresses terminology, symbols, packaging, marking or labelling requirements, as they apply to a good or service; and
- (k) “tenderer” means a supplier who has submitted a tender.

#### ARTICLE 6.4

##### ***National Treatment and Non-discrimination***

1. With respect to all laws, regulations, procedures and practices regarding government procurement covered by this Chapter, each Party shall provide immediately

and unconditionally to the goods, services and suppliers of another Party a treatment no less favourable than that accorded by it to domestic goods, services and suppliers.

2. With respect to all laws, regulations, procedures and practices regarding government procurement covered by this Chapter, each Party shall ensure that:

- (a) its entities do not treat a locally-established supplier less favourably than another locally-established supplier on the basis of the degree of foreign affiliation to, or ownership by, a person of another Party; and
- (b) its entities do not discriminate against a locally-established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of another Party.

#### ARTICLE 6.5

##### ***Rules of Origin***

No Party may apply rules of origin to goods imported or services supplied from another Party for purposes of government procurement covered by this Chapter that are different from, or inconsistent with, the rules of origin which that Party applies in the normal course of trade.

#### ARTICLE 6.6

##### ***Offsets***

1. Except as provided for in paragraph 2, each Party shall ensure that its entities do not, in the qualification and selection of suppliers, goods or services, in the evaluation of bids or in the award of contracts, consider, seek or impose offsets.

2. A Party may adopt or retain an offset as set out in Appendix 6 of Annex XIV, provided that any requirement for, or consideration of, the imposition of the offset is clearly stated in the notice of intended procurement. Such measures shall be based on the development needs of that Party and shall accord suppliers of another Party treatment no less favourable than the treatment it accords to suppliers of any non-party.

## ARTICLE 6.7

**Valuation Rules**

1. Entities shall not split up a procurement, nor use any other method of contract valuation with the intention of avoiding the application of this Chapter when determining whether a contract is covered by the disciplines thereof, subject to the conditions set out in Annexes XIII and XIV.
2. In calculating the value of a contract, an entity shall take into account all forms of remuneration, such as premiums, fees, commissions and interests.

## ARTICLE 6.8

**Transparency**

1. Each Party shall promptly publish any law, regulation, judicial decision and administrative ruling of general application and procedure, including standard contract clauses and challenge procedures, regarding procurement covered by this Chapter in the appropriate publications referred to in Appendix 2 of Annex XIV, including officially designated electronic media.
2. Each Party shall promptly publish in the same manner all modifications to such measures.
3. Notwithstanding any other provision of this Agreement, a Party, including its procuring entities, shall not provide information to a particular supplier that might prejudice fair competition between suppliers.

## ARTICLE 6.9

**Tendering Procedures**

1. Entities shall award their public contracts by using methods such as open or selective tendering procedures according to their national procedures, in compliance with this Chapter.
2. Entities shall treat tenders in confidence. In particular, they shall not provide information intended to assist particular participants to bring their tenders up to the level of other participants.
3. For the purposes of this Chapter:
  - (a) open tendering procedures are those procedures whereby any interested supplier may submit a tender;

- (b) selective tendering procedures are those procedures whereby, consistent with Article 6.10 and other relevant provisions of this Chapter, only suppliers satisfying qualification requirements established by the entities are invited to submit a tender;
- (c) limited tendering procedures are those procedures whereby entities may choose not to publish a notice of intended procurement, and may consult the suppliers of their choice and negotiate the terms of contract with one or more of these suppliers, under the conditions laid down in Article 6.12.

#### ARTICLE 6.10

##### ***Selective Tendering***

1. Entities that intend to use selective tendering shall in the notice of intended procurement or in the notice inviting suppliers to submit a request for participation invite qualified suppliers to submit a request for participation and indicate the time-limit for submitting requests for participation.
2. When using selective tendering procedures, a procuring entity shall recognize as qualified suppliers such domestic suppliers and suppliers of another Party that meet the conditions for participation in a particular procurement, unless the procuring entity states in the notice or, where publicly available, in the tender documentation, any limitation on the number of suppliers that will be permitted to tender and the objective criteria for such limitation. Procuring entities shall select the suppliers to participate in the selective tendering procedure in a fair and non-discriminatory manner.
3. Where the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 1, procuring entities shall ensure that the tender documentation is made available at the same time to all the qualified suppliers selected in accordance with paragraph 2.
4. Entities maintaining permanent lists of qualified suppliers may select suppliers to be invited to tender from among those listed, under the conditions foreseen in Article 6.11. Any selection shall allow for equitable opportunities for suppliers on the lists.

#### ARTICLE 6.11

##### ***Qualification of Suppliers***

1. Any conditions for participation in procurement shall be limited to those that are essential to ensure that the potential supplier has the capability to fulfil the requirements of the procurement and the ability to execute the contract in question.
2. In the process of qualifying suppliers, entities shall not discriminate between domestic suppliers and suppliers of another Party. In assessing whether a supplier

satisfies the conditions for participation, a procuring entity shall evaluate the financial, commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity. The procuring entity shall base its assessment on the conditions that it has specified in advance in notices or tender documentation.

3. Nothing in this Article shall preclude the exclusion of any supplier on grounds such as bankruptcy, false declarations or conviction for serious crime such as participation in criminal organizations.

4. Entities shall publish in adequate time any conditions for participation in tendering procedures to enable interested suppliers to initiate and, to the extent that it is compatible with the efficient operation of the procurement practices, to complete the qualification procedure.

5. Procuring entities may establish or maintain a permanent list of qualified suppliers. They shall ensure that suppliers may apply for qualification at any time and that all qualified suppliers so requesting are included in the list within a reasonable and non-discriminatory short period of time. A supplier having requested to be included in the list shall be informed by the entities concerned of the decision in this regard in a timely fashion.

6. Entities operating in the utilities sectors or others may use a notice inviting suppliers to apply for inclusion on a permanent list as a notice of intended procurement and may exclude requests for participation from suppliers not yet qualified in respect of the procurement on the grounds that the procuring entity has insufficient time to examine the application.

#### ARTICLE 6.12

##### ***Limited Tendering***

1. Subject to the conditions established in paragraph 2 when using the limited tendering procedure, a procuring entity may choose not to publish a contract notice prior to the award of the procurement contract.

2. Provided that limited tendering is not used to avoid maximum possible competition or in a manner which would constitute a means of discrimination among suppliers of another Party or protection to domestic producers or suppliers, entities may award their public contracts by limited tendering procedure in the following cases:

- (a) where no suitable tenders have been submitted in response to an open or selective tender, on condition that the requirements of the initial tender are not substantially modified;

- (b) where, for technical or artistic reasons, or for reasons connected with protection of exclusive rights, the contract may be performed only by a particular supplier and no reasonable alternative or substitute exists;
- (c) for reasons of extreme urgency brought about by events unforeseen by the entity, the products or services could not be obtained in time by means of open or selective tendering procedures;
- (d) for additional deliveries of goods or services by the original supplier where a change of supplier would compel the entity to procure equipment or services not meeting requirements of interchangeability with already existing equipment or services;
- (e) when an entity procures prototypes or a first product or service which are developed at its request in the course of, and for, a particular contract for research, experiment, study or original development;
- (f) when additional services which were not included in the initial contract but which were within the objectives of the original tender documentation have, through unforeseeable circumstances, become necessary to complete the services described therein;
- (g) for new services consisting of the repetition of similar services and for which the entity has indicated in the notice concerning the initial service, that limited tendering procedures might be used in awarding contracts for such new services;
- (h) for products purchased on a commodity market;
- (i) in the case of contracts awarded to the winner of a design contest; in the case of several successful candidates, successful candidates shall be invited to participate in the negotiations as specified in the notice or the tender documents;
- (j) for purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership, or bankruptcy, but not for routine purchases from regular suppliers.

#### ARTICLE 6.13

#### ***Negotiations***

1. A Party may provide for its entities to conduct negotiations:
  - (a) in the context of procurements in which they have indicated such intent in the notice of intended procurement; or

- (b) where it appears from the evaluation that no one tender is obviously the most advantageous in terms of the specific evaluation criteria set forth in the notices or tender documentation.
2. An entity shall:
- (a) ensure that any elimination of tenderers in the negotiations is carried out in accordance with the evaluation criteria set out in the notices or tender documentation; and
  - (b) when negotiations are concluded, provide a common deadline for the remaining tenderers to submit any new or revised tenders.

#### ARTICLE 6.14

#### ***Publication of Notices***

1. Each Party shall ensure that its entities provide for effective dissemination of the tendering opportunities generated by the relevant government procurement processes, providing suppliers of another Party with all the information required to take part in such procurement.
2. For each covered procurement as defined in paragraph 3 of Article 6.1, except as set out in paragraph 3(c) of Article 6.9 and in Article 6.12, entities shall publish in advance a notice inviting interested suppliers to submit tenders, or where appropriate, requests for participation for that contract.
3. The information in each notice of intended covered procurement shall include at least the following:
  - (a) name, address, and if available telefax number, electronic address of the entity and, if different, the address where all documents relating to the procurement may be obtained;
  - (b) the tendering procedure chosen and the form of the contract;
  - (c) a description of the intended procurement, as well as essential contract requirements to be fulfilled;
  - (d) any conditions that suppliers must fulfil to participate in the procurement;
  - (e) time-limits for submission of tenders and, where appropriate, other time limits;
  - (f) if possible, terms of payment and any other terms; and

(g) costs of the tendering documentation.

4. Each notice referred to in this Article and Appendix 5 of Annex XIV, shall be accessible during the entire time period established for tendering for the relevant procurement.

5. Entities shall publish the notices in a timely manner through means which offer the widest possible and non-discriminatory access to the interested suppliers of the Parties. The notices shall be accessible through the points of access specified in Appendix 2 of Annex XIV.

#### ARTICLE 6.15

##### ***Tender Documentation***

1. A procuring entity shall provide interested suppliers with tender documentation that includes all the information necessary to permit suppliers to prepare and submit responsive tenders. The documentation shall include the criteria that the entity will consider in awarding the contract, including all cost factors, and the weights or, where appropriate, the relative values that the entity will assign to these criteria in evaluating tenders.

2. Unless already provided in the notice of intended procurement, such documentation shall include a complete description of:

- (a) the procurement, including the nature, scope, and, where known, the quantity of the goods or services to be procured and any requirements to be fulfilled, including any technical specifications, conformity certifications, plans, drawings, or instructional materials;
- (b) any conditions for participation, including any applicable fees, financial guarantees, information, and documents that suppliers are required to submit;
- (c) where there will be a public opening of tenders, the date, time, and place for the opening of tenders; and
- (d) any other terms or conditions relevant to the evaluation of tenders.

#### ARTICLE 6.16

##### ***Technical Specifications***

1. Each Party shall ensure that its entities do not prepare, adopt or apply any technical specifications with a view to, or with the effect of, creating unnecessary obstacles to trade between the Parties.

2. Technical specifications prescribed by entities shall, where appropriate:
  - (a) be in terms of performance and functional requirements rather than design or descriptive characteristics; and
  - (b) be based on international standards, where these exist or, in their absence, on national technical regulations, recognised national standards, or building codes.
3. Where design or descriptive characteristics are used in the technical specifications, an entity shall, where appropriate, include words such as "or equivalent" in the technical specifications and consider tenders that demonstrably meet the required design or descriptive characteristics and are fit for the purposes intended.
4. An entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design or type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, words such as "as equivalent" are included in the tender documentation.

#### ARTICLE 6.17

##### ***Time Limits***

1. All time limits established by the entities for the receipt of tenders and requests to participate shall be adequate to allow suppliers of another Party, as well as domestic suppliers, to prepare and to submit tenders, and where appropriate, requests for participation or applications for qualifying. In determining any such time limit, entities shall, consistent with their own reasonable needs, take into account such factors as the complexity of the intended procurement and the normal time for transmitting tenders from foreign as well as domestic points.
2. Each Party shall ensure that its entities shall take due account of publication delays when setting the final date for receipt of tenders or of requests for participation or for qualifying for the suppliers' list.
3. The minimum time limits for the receipt of tenders are specified in Appendix 3 to Annex XIV.

#### ARTICLE 6.18

##### ***Treatment of Tenders and Contract Awards***

1. Tenders and requests to participate in procedures shall be submitted in writing.

2. A procuring entity shall receive, open, and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process, and the confidentiality of tenders.
3. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the entity has determined to be fully capable of undertaking the contract and, based solely on the evaluation criteria specified in the notices and tender documentation, has submitted:
  - (a) where price is the sole criterion, the lowest price; or
  - (b) the most advantageous tender.
4. Each Party shall ensure that its entities provide for effective dissemination of the results of government procurement processes.
5. Entities shall as soon as possible publish the decisions regarding the award of the contract and of the characteristics and relative advantages of the selected tender. Upon request, entities shall inform any eliminated tenderer of the reasons for the rejection of its tender.

#### ARTICLE 6.19

##### ***Bid Challenges***

1. Each Party shall provide non-discriminatory, timely, transparent and effective procedures enabling suppliers to challenge alleged breaches of any obligations specified in this Chapter for procurements in which they have, or have had, an interest.
2. Challenges shall be heard by an impartial and independent reviewing authority. A reviewing authority, if it is not a court, shall either be subject to judicial review or shall have procedural guarantees of due process.
3. Provided it respects the previous paragraphs, each Party can determine according to its domestic laws and regulations the review procedures applicable to the hearing of challenges under this Article.
4. Each Party shall allow sufficient period of time for suppliers to prepare and submit a challenge.

#### ARTICLE 6.20

##### ***Information Technology***

1. The Parties shall, to the extent possible, endeavour to use electronic means of communication to permit efficient dissemination of information on government

procurement, particularly as regards tender opportunities offered by entities, while respecting the principles of transparency and non-discrimination.

2. When conducting covered procurement by electronic means, a procuring entity shall:
  - (a) ensure that the procurement is conducted using generally available and interoperable information technology products and software, including those related to authentication and encryption of information; and
  - (b) maintain mechanisms that ensure the integrity of, and prevent inappropriate access to, requests for participation and tenders.

#### ARTICLE 6.21

##### ***Co-operation and Assistance***

1. The Parties will co-operate in the area of government procurement by exchanging experience and information about best practices and regulatory frameworks.
2. The Parties shall endeavour to co-operate with a view to achieving a better understanding of their respective government procurement systems, as well as a better access to their respective markets.
3. Technical assistance shall be provided upon a duly motivated request, in particular through jointly developed training programmes.

#### ARTICLE 6.22

##### ***Modifications to Coverage***

1. A Party may modify its coverage under this Chapter, provided that it:
  - (a) notifies the other Parties of the modification; and
  - (b) provides the other Parties, within 30 days following the date of such notification, appropriate compensatory adjustments to its coverage in order to maintain a level of coverage comparable to that existing prior to the modification.
2. Notwithstanding paragraph 1(b), no compensatory adjustments shall be provided to the other Parties where the modification by a Party of its coverage under this Chapter concerns:

- (a) rectifications of a purely formal nature and minor amendments to Annexes XIII and XIV;
  - (b) one or more covered entities on which government control or influence has been effectively eliminated.
3. The Joint Committee shall endorse any modifications to coverage as set forth by this Article by amending the relevant Annex.

#### ARTICLE 6.23

##### ***Further Negotiations***

If a Party offers in the future a non-party more favourable conditions for access to its government procurement market than agreed under this Chapter, it shall, upon request of another Party, enter into negotiations with a view to extending coverage under this Chapter on a reciprocal basis.

#### ARTICLE 6.24

##### ***Review and Implementation***

1. The Joint Committee shall review the implementation of this Chapter every two years, unless otherwise agreed by the Parties; it shall consider any issue arising from it, and take appropriate action in the exercise of its functions.
2. At the request of a Party, the Joint Committee shall convene a working group to address issues related to the implementation of this Chapter.

#### ARTICLE 6.25

##### ***Transitional Period***

1. Notwithstanding the provisions on national treatment set out in Article 6.4, GCC Member States may grant, for a transitional period not exceeding ten years from the date of entry into force of this Agreement, a price preference programme in favour of their domestic goods and services.
2. A price preference granted under this article shall not exceed 10% of the value of the goods and services produced domestically.

## CHAPTER 7 INSTITUTIONAL PROVISIONS

### ARTICLE 7.1

#### *The Joint Free Trade Committee*

1. The Parties hereby establish the Joint EFTA-GCC Free Trade Committee (hereinafter referred to as the "Joint Committee") comprising representatives of each Party.
2. The Joint Committee may establish standing or *ad hoc* sub-committees or working groups to assist it in accomplishing its tasks.
3. The Joint Committee shall meet for regular sessions every two years. The regular sessions shall be held alternately in the GCC Member States and the EFTA States. Special sessions can also be held at the request of any Party. Such sessions shall be held within 30 days from the date of the request in the territory of the requesting Party except if the Parties otherwise agree.
4. The meetings of the Joint Committee shall be chaired jointly by one of the EFTA States and one of the GCC Member States. The Joint Committee shall establish its rules of working procedures.
5. The functions of the Joint Committee shall, in addition to functions set out elsewhere in this Agreement, be as follows:
  - (a) to supervise the implementation of this Agreement;
  - (b) to review and assess the overall operation of this Agreement;
  - (c) to review and assess the results of this Agreement, in the light of the experience gained during its application and in the light of its objectives;
  - (d) to examine ways to further encourage trade and investment flows between the Parties;
  - (e) to consider any further elaborations and amendments to this Agreement that may be proposed by any Party;
  - (f) to endeavour to resolve disputes that may arise regarding the interpretation or application of this Agreement;
  - (g) to supervise the work of all sub-committees and working groups established under this Agreement; and

(h) to carry out any other task assigned to it by the Parties within the scope and objectives of this Agreement.

6. The Joint Committee shall take decisions and make recommendations by consensus.

7. The Joint Committee may decide to amend the Annexes and Appendices to this Agreement. Subject to paragraph 8, the Joint Committee may set a date for the entry into force of such decisions.

8. If a representative of a Party in the Joint Committee has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force on the date that the last Party notifies that its internal requirements have been fulfilled, unless the decision itself specifies a later date. The Joint Committee may decide that the decision shall enter into force for those Parties that have fulfilled their internal requirements, provided that at least one EFTA State and the GCC Member States are among those Parties. A Party may apply a decision of the Joint Committee provisionally until such decision enters into force for that Party, subject to its constitutional requirements.

9. Each Party shall, within one month after the entry into force of this Agreement, designate an official body to act as a contact point with regard to this Agreement, to receive official communications relating thereto and to provide the Joint Committee with administrative assistance.

## CHAPTER 8 DISPUTE SETTLEMENT

### ARTICLE 8.1

#### *Objective and Scope*

1. The objective of this Chapter is to provide the Parties with a dispute settlement mechanism that aims at achieving, mutually agreed solutions to, or settlement by arbitration of, any dispute arising from this Agreement.
2. Disputes on the same matter arising under both this Agreement and the WTO Agreement may be settled in either forum at the discretion of the complaining Party.<sup>9</sup> The forum thus selected shall be used to the exclusion of the other.
3. For the purpose of this Article, dispute settlement proceedings under the WTO Agreement or this Agreement are deemed to be initiated upon a request for the establishment of a panel by a Party.
4. Before a Party initiates dispute settlement proceedings under the WTO Agreement against another Party as regards a matter arising under both this Agreement and the WTO Agreement, it shall notify the Parties of its intention at least thirty days in advance.

### ARTICLE 8.2

#### *Good Offices, Conciliation or Mediation*

1. Good offices, conciliation and mediation are procedures that are undertaken voluntarily if the Parties involved so agree. They may begin at any time and be terminated at any time.
2. Proceedings involving good offices, conciliation and mediation and all information disclosed during such proceedings shall be confidential, non binding and without prejudice to the Parties' rights in any other proceedings.

<sup>9</sup> For the purpose of this Chapter the terms "Party", "Party to the dispute", "complaining Party", "Party complained against" are used regardless of whether two or more Parties are involved in a dispute.

## ARTICLE 8.3

**Consultations**

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through co-operation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation.
2. A Party may request in writing consultations with another Party whenever it considers that a measure applied by the Party to which the request is made is inconsistent with this Agreement. Consultations shall take place in the Joint Committee unless the Party making or receiving the request for consultations disagrees.
3. Consultations shall, unless the Parties agree otherwise, be held in the territory of the defending Party.
4. Consultations shall be entered into in good faith within 30 days from the date of receipt of the request for consultations. Consultations on urgent matters, including those on perishable agricultural goods, shall be entered into in good faith within 15 days from the receipt of the request for consultations.
5. The consultations shall be deemed concluded within 60 days from the date of the consultation request, unless both Parties agree to continue consultations. If the Joint Committee has not been involved in the consultations and if the consultations fail the Joint Committee shall as soon as possible meet with the aim of solving the issue at hand. Consultations within the Joint Committee shall take place within 30 days unless the Parties agree otherwise.
6. The Parties involved in the consultations shall provide sufficient information to enable a full examination of how the measure might affect the operation of this Agreement.
7. The proceedings and all information disclosed during the consultations shall remain confidential. The Parties shall treat any confidential or proprietary information exchanged in the course of consultations in the same manner as the Party providing the information.
8. Consultations shall be without prejudice to the rights of the Parties involved in any further proceedings.
9. The Parties involved in the consultations shall inform the other Parties of any mutually agreed resolution of the matter.

## ARTICLE 8.4

***Establishment of Arbitration Panel***

1. If the matter has not been resolved within the Joint Committee pursuant to Article 8.3, it may be referred to arbitration by one or more of the Parties involved by means of a written request addressed to the Party complained against. A copy of this request shall also be communicated to all other Parties so that each Party may determine whether to participate in the dispute.
2. Where more than one Party requests the establishment of an arbitration panel relating to the same matter or the request involves more than one defending Party a single arbitration panel shall be established to examine these requests whenever feasible.
3. The complaining Party shall state in its request the measure it considers to be in breach of this Agreement and provide a brief summary of the legal basis of the complaint.
4. A Party which is not a Party to the dispute shall be entitled, on delivery of a written notice to the disputing Parties, to make written submissions to the arbitration panel, receive written submissions, including annexes, of the disputing Parties, attend hearings and make oral statements.

## ARTICLE 8.5

***Arbitration Panel***

1. The arbitration panel shall comprise three members.
2. In the written request pursuant to Article 8.4, the Party referring the dispute to arbitration shall designate one member of the arbitration panel.
3. Within 15 days of the receipt of the request referred to in paragraph 2, the Party to which it was addressed shall designate one member of the arbitration panel.
4. The Parties to the dispute shall agree on the appointment of the third member within 30 days of the appointment of the second member. The member thus appointed shall chair the arbitration panel.
5. If all three members have not been designated or appointed within 45 days from the date of receipt of the notification referred to in paragraph 2, the necessary designations shall be made at the request of any Party to the dispute by the Director-General of the WTO within a further 30 days. Should the designation or appointment of all three members not have taken place within the 30 days, the request shall be made to the Secretary-General of the Permanent Court of Arbitration (PCA). If the Director-General of the WTO or the Secretary-General of the PCA is unable to act under this

paragraph or is a national of a Party to this Agreement, the designation or appointment shall be effected by the Deputy Director-General of the WTO or the Deputy Secretary General of the PCA.

6. The Chair of the arbitration panel shall not be a national of any of the Parties, nor have his or her usual place of residence in the territory of any of the Parties, nor be employed or previously have been employed by any of the Parties, nor have dealt with the case in any capacity.

7. Any arbitrator may be challenged if circumstances exist that give rise to justifiable doubts as to the arbitrator's compliance with this Chapter or the Model Rules of Procedure as set out in Annex XV. If the other Party does not agree to the challenge or the challenged arbitrator does not withdraw, the decision on the challenge will be made by the Director-General of the WTO or the Secretary-General of the PCA in accordance with the procedure set out in paragraph 5.

8. If an arbitrator is unable to participate in the proceeding, dies, withdraws or is removed, a replacement shall be selected within 15 days in accordance with the selection procedure followed to appoint the original arbitrator and the succeeding arbitrator shall have all powers and duties of the original arbitrator. In such a case, the arbitration panel proceedings shall be suspended during this period.

9. The date of establishment of the arbitration panel shall be the date on which the chair is appointed.

#### ARTICLE 8.6

##### ***Procedures of the Arbitration Panel***

1. Unless the Parties to the dispute agree otherwise, the arbitration panel proceedings shall be conducted in accordance with this Chapter and the Model Rules of Procedure as set out in Annex XV.

2. Notwithstanding paragraph 1, the procedures for all arbitration panel proceedings shall ensure that:

- (a) the Parties to the dispute have the right to at least one hearing before the arbitration panel as well as the opportunity to provide initial and rebuttal written submissions;
- (b) the Parties to the dispute be invited to all the hearings held by the arbitration panel;
- (c) all submissions and comments made to the arbitration panel be available to the Parties to the dispute; and
- (d) hearings can be opened to the public if both Parties agree in writing.

3. Unless otherwise agreed by the Parties to the dispute, the proceedings, hearings and deliberations, the initial report and all written submissions as well as all information not publicly available that is disclosed during arbitration shall remain confidential. Regardless of any such an agreement, information designated as confidential by a third Party referred to in paragraph 4 of Article 8.4 shall be kept confidential.

4. Unless the Parties to the dispute otherwise agree within 20 days from the date of receipt of the request for the establishment of the arbitration panel, the terms of reference shall be:

“To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 8.4 and to make findings of law and fact together with the reasons therefore as well as recommendations, if any, for the resolution of the dispute and the implementation of the ruling.”

5. The arbitration panel shall make its ruling based on the provisions of this Agreement, applied and interpreted in accordance with the rules of interpretation of public international law as laid down in the Vienna Convention on the Law of Treaties. The rulings cannot add to or diminish the rights and obligations provided in the provisions of this Agreement.

6. Decisions of the arbitration panel shall be taken by a majority of its members if consensus can not be reached. Any member may furnish separate opinions on matters not unanimously agreed. No arbitration panel may disclose which members are associated with majority or minority opinions.

7. The expenses of the arbitration panel, including the remuneration of its members, shall be borne by the Parties to the dispute in equal shares.

#### ARTICLE 8.7

##### ***Suspension, Withdrawal and Termination of Panel Proceedings***

1. Where the Parties to the dispute agree, the arbitration panel may suspend its work and proceedings at any time for a period not exceeding 12 months. If the work and the proceedings of the arbitration panel have been suspended for more than 12 months, the arbitration panel's authority for considering the dispute shall lapse unless the Parties agree otherwise.

2. A complaining Party may withdraw its complaint at any time before the final report has been issued. Such withdrawal is without prejudice to its right to introduce a new complaint regarding the same issue at a later point in time.

3. The Parties may, at any time, reach a mutually agreed solution to a dispute or decide to terminate the proceedings of an arbitration panel established under this Agreement.

4. The Party or Parties concerned shall notify the other Parties and the arbitration panel of a suspension of the panel work and proceedings, withdrawal of a complaint, termination of the panel proceedings or a mutually agreed solution. In the case of withdrawal, termination or a mutually agreed solution, the arbitration panel shall terminate its proceedings.

5. An arbitration panel may, at any stage of the proceeding prior to release of the final report, propose that the Parties to the dispute seek to settle the dispute amicably and may propose a solution.

#### ARTICLE 8.8

##### ***Initial Report***

1. Following the consideration of submissions and oral arguments the arbitration panel shall present to the Parties to the dispute an initial report within 90 days from the date of the establishment of the arbitration panel. The initial report shall include the findings of fact and law together with the reasons therefore.

2. In cases of urgency, including those on perishable agricultural goods, the arbitration panel shall make every effort to issue its ruling within 60 days from the establishment of the arbitration panel.

3. Where the arbitration panel considers that the deadline referred to in paragraphs 1 and 2 cannot be met, the Chair shall notify the Parties in writing, stating the reasons for the delay and the additional time needed.

4. A Party to the dispute may submit written comments to the arbitration panel on the initial report within 14 days of the presentation of the report. At the request of a Party, the arbitration panel shall hold a further meeting with the Parties on the issues identified in the written comments.

5. The findings of the final panel report shall include its assessment of the arguments made at the interim review stage.

#### ARTICLE 8.9

##### ***Final Report***

1. The arbitration panel shall present to the Parties to the dispute the final report, containing the matters referred to in Article 8.8, including any separate opinions on matters not unanimously agreed, within 30 days of presentation of the initial report or in case an additional hearing is requested in accordance with paragraph 4 of Article 8.8, within 45 days of the presentation of the initial report.

2. Unless the Parties to the dispute decide otherwise, the final report shall be published 15 days after it is presented to them.

#### ARTICLE 8.10

##### ***Implementation of Final Panel Report***

1. The arbitration panel ruling is final and binding from the date it is issued and notified to the Parties to the dispute. The Party found in violation of this Agreement shall promptly comply with the ruling in the final report. If it is impracticable to comply immediately, the Parties to the dispute shall endeavour to agree on a reasonable period of time to do so. In the absence of such an agreement within 30 days, either Party to the dispute may request the original arbitration panel to determine the length of the reasonable period of time for compliance, in light of the particular circumstances of the case. The ruling of the arbitration panel should be given within 30 days from that request.

2. The Party complained against shall notify the other Party of the measure adopted in order to implement the rulings of the panel, as well as a detailed description of how the measure ensures implementation sufficient to allow the other Party to assess the measure.

3. At the request of a Party to the dispute, and before compensation can be sought or suspension of benefits can be applied in accordance with paragraphs 4 and 5, the original arbitration panel shall rule on the existence or on the conformity of any measure taken to comply with the rulings. The ruling of the arbitration panel shall be given within 90 days from the date of that request.

4. If the Party found in violation of this Agreement fails to properly implement, after the expiry of the reasonable period of time according to paragraph 1, the ruling of the final report of the arbitration panel or any subsequent ruling of the arbitration panel according to paragraph 3 that Party shall, if so requested by the complaining Party, enter into consultations with a view to agreeing on a mutually acceptable compensation. If no such agreement has been reached within 20 days from date of the request for consultations, the complaining Party shall be entitled to suspend the application of benefits granted under this Agreement that are equivalent to those affected by the measure found to violate this Agreement.

5. In considering the benefits to be suspended, the complaining Party shall first seek to suspend benefits in the same sector or sectors as that affected by the measure that the arbitration panel has found to violate this Agreement. The complaining Party that considers it is not practicable or effective to suspend benefits in the same sector or sectors, may suspend benefits in another sector, indicating the reasons justifying its decision.

6. The complaining Party shall notify the other Party of the benefits which it intends to suspend no later than 60 days before the date on which the suspension is due

to take effect. Within 15 days from that notification, any of the Parties to the dispute may request the original arbitration panel to rule on whether the benefits which the complaining Party intends to suspend are equivalent to those affected by the measure found to violate this Agreement, and whether the proposed suspension is in accordance with paragraphs 4 and 5. The ruling of the arbitration panel shall be given within 45 days from that request. Benefits shall not be suspended until the arbitration panel has issued its ruling.

7. The suspension of benefits shall be temporary and only be applied until the measure found to violate this Agreement has been withdrawn or amended so as to bring it into conformity with this Agreement, or the Parties to the dispute have reached an agreement on a resolution of the dispute. The defending Party shall notify the other Party and the Joint Committee of the measures it has taken to comply.

8. At the request of a Party to the dispute, the original arbitration panel shall rule on the conformity with the ruling of any implementing measure adopted after the suspension of benefits and, in light of such ruling, whether the suspension of benefits should be terminated or modified. The ruling of the arbitration panel shall be given within 45 days from the date of that request. During this period benefits shall no longer be suspended.

#### ARTICLE 8.11

#### ***Other Provisions***

1. Any time period mentioned in this Chapter may be modified by mutual agreement of the Parties involved.

2. When possible, the arbitration panel referred to in paragraphs 1, 3, 6 and 8 of Article 8.10 shall comprise the same panelists who issued the final report. If a member of the original arbitration panel is unavailable, the procedures laid down under Article 8.4 shall apply for the selection of a replacement arbitrator.

## CHAPTER 9 FINAL PROVISIONS

### ARTICLE 9.1

#### ***Taxation***

Nothing in this Agreement shall affect the rights and obligations of a Party under any tax convention. In the event of any inconsistency between this Agreement and any tax convention, the tax convention shall prevail to the extents of the inconsistency.

### ARTICLE 9.2

#### ***Restrictions to Safeguard the Balance of Payments***

1. The Parties shall endeavour to avoid the imposition of restrictions to safeguard the balance of payments.
2. Where any of the Parties to this Agreement is in serious balance of payments difficulties, or under threat thereof, it may adopt or maintain restrictive measures with regard to trade in goods and services, including on payments and transfers.
3. The rights and obligations of the Parties in respect of such restrictions shall be governed by paragraphs 1 to 3 of Article XII of the GATS, Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the GATT 1994. A Party adopting or maintaining such restrictions shall promptly notify the Joint Committee thereof.

### ARTICLE 9.3

#### ***Electronic Commerce***

The Parties recognize the growing role of electronic commerce for trade between them. With a view to supporting provisions of this Agreement related to trade in goods and services the Parties undertake to intensify their co-operation on electronic commerce for their mutual benefit. For that purpose the Parties have established the framework contained in Annex XVI.

### ARTICLE 9.4

#### ***Exhibitions***

The Parties shall encourage participation by their national institutions and companies in international exhibitions and fairs held in the territory of another Party.

Each Party shall permit the other Parties to hold temporary, general or specialized exhibitions in its territory, pursuant to its relevant domestic laws and regulations.

#### ARTICLE 9.5

##### ***Annexes and Appendices***

The Annexes and Appendices to this Agreement are an integral part thereof.

#### ARTICLE 9.6

##### ***Amendments***

1. This Agreement, and its Annexes and Appendices, may be amended with mutual consent of the Parties. Any proposal for amendment shall be submitted to the Joint Committee for consideration and approval.
2. Unless otherwise agreed by the Parties, and without prejudice to paragraph 7 of Article 7.1, the amendments to this Agreement and its Annexes shall enter into force on the first day of the third month following the date of the receipt of the last written notification to the Depositary informing the Depositary that all necessary requirements have been fulfilled.
3. The text of any amendments as well as the instruments of acceptance shall be deposited with the Depositary.

#### ARTICLE 9.7

##### ***Accession***

1. Any State becoming a Member of the European Free Trade Association (EFTA) or a Member of the Co-operation Council for the Arab States of the Gulf (GCC), may accede to this Agreement, on terms and conditions to be agreed upon by the Parties, provided that the Joint Committee approves the accession of such State.
2. In relation to an acceding State, this Agreement shall enter into force on the first day of the third month following the deposit to the Depositary of such State's instrument of accession or the approval of the terms of accession by the existing Parties, whichever is later.

## ARTICLE 9.8

***Duration, Withdrawal and Termination***

1. This Agreement shall be valid for an indefinite period.
2. A Party may withdraw from this Agreement by means of a written notification to the Depositary. The withdrawal shall take effect 12 months after the date on which the notification is received by the Depositary.
3. Any EFTA State which withdraws from the EFTA Convention or any GCC Member State which withdraws from the Charter of the Co-operation Council for the Arab States of the Gulf, shall, *ipso facto* on the same day as the withdrawal takes effect, cease to be a Party to this Agreement. A copy of the notification of withdrawal under the EFTA Convention or withdrawal from the Charter of the Cooperation Council for the Arab States of the Gulf shall promptly be submitted to the other Parties.
4. If all EFTA States withdraw or if all GCC Member States withdraw in accordance with paragraph 2, this Agreement shall be terminated as of the date when the withdrawal has taken effect for all EFTA States or all GCC Member States.

## ARTICLE 9.9

***Entry into Force***

1. This Agreement is subject to ratification, acceptance or approval in accordance with the respective constitutional requirements of the Parties. The instruments of ratification, acceptance or approval shall be deposited with the Depositary.
2. If its constitutional requirements permit, any Party may apply this Agreement provisionally. Provisional application of this Agreement under this paragraph shall be notified to the Depositary.
3. This Agreement shall not enter into force or be applied provisionally between an EFTA State and GCC unless the complementary agreement on trade in basic agricultural goods between the EFTA State and GCC enters into force or is applied provisionally simultaneously.
4. This Agreement shall enter into force on the first day of the third month after the GCC Member States and at least one EFTA State have deposited their respective instruments of ratification, acceptance or approval with the Depositary.
5. In relation to an EFTA State depositing its instrument of ratification, acceptance or approval after this Agreement has entered into force this Agreement shall enter into force on the first day of the third month following the deposit of its instrument with the Depositary.

ARTICLE 9.10

***Depository***

The Government of Norway shall act as the Depository.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Hamar, this 22<sup>nd</sup> day of June 2009, which corresponds to this 29<sup>th</sup> day of Jumada'II 1430 Hijri, in four originals, two in the English language which shall be authentic and two in Arabic, one English and one Arabic version being deposited with the Government of Norway and one English and one Arabic version being lodged with the GCC Secretariat. The Depositary shall transmit certified copies to all the Parties.

For the Republic of Iceland

For the Governments of the Member States of the Cooperation Council for the Arab States of the Gulf

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.....

For the Principality of Liechtenstein

Yusuf Bin Alawi Bin Abdullah  
Minister Responsible for Foreign Affairs of Sultanate of Oman  
President of the Ministerial Council of the Cooperation Council for the Arab States of the Gulf

.....

For the Kingdom of Norway

.....

.....

For the Swiss Confederation

Abdulrahman Bin Hamad Al-Attiyah  
Secretary-General of the Cooperation Council for the Arab States of the Gulf

.....

## ANNEX I

REFERRED TO IN PARAGRAPH 2 OF ARTICLE 1.2  
TERRITORIAL APPLICATION

ANNEX IREFERRED TO IN PARAGRAPH 2 OF ARTICLE 1.2TERRITORIAL APPLICATION

When ratifying this Agreement, the Kingdom of Norway shall have the right to exempt the territory of Svalbard from the application of this Agreement with the exception of trade in goods.

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## ANNEX II

PRODUCTS REFERRED TO IN PARAGRAPH 1(a) OF ARTICLE 2.1

ANNEX II

PRODUCTS REFERRED TO IN PARAGRAPH 1(a) OF ARTICLE 2.1

Products to which paragraph 1(a) of Article 2.1 does not apply when imported into an EFTA State as specified for each product.

HS Heading	Description of products	Excluded when imported into:
35.01	<b>Casein, caseinates and other casein derivatives; casein glues.</b>	Norway Liechtenstein Switzerland
35.02	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>	
	- Egg albumin:	
3502.11	-- Dried	Norway Liechtenstein Switzerland
3502.19	-- Other	Norway Liechtenstein Switzerland
3502.20	- Milk albumin, including concentrates of two or more whey proteins	Norway
3502.90	- Other	Norway
35.05	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>	
3505.10	- Dextrins and other modified starches	Norway Liechtenstein Switzerland

HS Heading	Description of products	Excluded when imported into:
ex 3505.20	- Glues, for animal feeding	Liechtenstein Switzerland
<b>38.09</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>	
ex 3809.10	- With a basis of amylaceous substances, for animal feeding	Liechtenstein Switzerland
<b>38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
ex 3823.11	-- Stearic acid, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.12	-- Oleic acid, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.13	-- Tall oil fatty acids, for animal feeding	Norway
ex 3823.19	-- Other, for animal feeding	Norway Liechtenstein Switzerland
ex 3823.70	- Industrial fatty alcohols, for animal feeding	Norway

### **ANNEX III**

REFERRED TO IN PARAGRAPH 1(b) of ARTICLE 2.1

PROCESSED AGRICULTURAL PRODUCTS

ANNEX IIIREFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 2.1PROCESSED AGRICULTURAL PRODUCTSArticle 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2 of this Annex, this Agreement does not preclude:

- (a) the levying, upon import, of a duty;
- (b) the application of measures adopted upon export.

2. The duty, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

Taking into account the provisions laid down in Article 1 of this Annex, the EFTA States shall accord to products listed in Table 1, originating in GCC, treatment as indicated in the Table, and no less favourable than that accorded to the European Community.

Article 3

For products listed in Table 2 to this Annex, originating in an EFTA State, GCC shall accord treatment as indicated in the Table and no less favourable than that accorded to the European Community.

Article 4

1. The EFTA States shall notify GCC and GCC shall notify the EFTA States at an early stage, at least before the entering into force of this Agreement, of all measures applied under Article 1 of this Annex.

2. GCC and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 5

The Parties shall review periodically the development of their trade in products covered by this Annex. In the light of these reviews and taking into account the arrangements between the Parties and the European Community or in WTO, the Parties shall decide on possible changes to the product coverage of this Annex, as well as on a possible development of the measures applied under Article 1 of this Annex.

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TABLE 1 TO ANNEX III

## THE EFTA STATES

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
ex 10	- Yoghurt:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 90	- Other:			
	-- Flavoured or containing added fruits, nuts or cocoa	*	*	*
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	FREE	FREE
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	FREE	FREE
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	FREE	FREE	FREE <sup>1)</sup>
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	FREE	FREE	FREE
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	FREE	FREE	FREE <sup>1)</sup>
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	FREE	FREE	FREE
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
ex 99	-- Other:			
	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	FREE	FREE	FREE
	--- Natural sponges of animal origin.	FREE	FREE	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
07.10	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
40	- Sweet corn	FREE	FREE <sup>1)</sup>	FREE
07.11	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
09.01	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	FREE	FREE	FREE
09.02	<b>Tea, whether or not flavoured.</b>	FREE	FREE	FREE
13.02	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
	- Vegetable saps and extracts:			
12	-- Of liquorice	FREE	FREE	FREE
13	-- Of hops	FREE	FREE	FREE
ex 19	-- Other:			
	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	FREE	FREE	FREE
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	FREE	FREE	FREE
	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	FREE	FREE	FREE
20	- Pectic substances, pectinates and pectates	FREE	FREE	FREE
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
31	-- Agar-agar	FREE	FREE	FREE
32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE
39	-- Other	FREE	FREE	FREE
14.01	<b>Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>	FREE	FREE	FREE
14.04	<b>Vegetable products not elsewhere specified or included.</b>	FREE	FREE	FREE <sup>1)</sup>

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
15.16	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
ex 20	- Vegetable fats and oils and their fractions:			
	-- Hydrogenated castor oil, so called "opal-wax"	FREE	FREE	FREE
15.17	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>			
ex 10	- Margarine, excluding liquid margarine:			
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	*	*
ex 90	- Other:			
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	(*)	*
	-- Edible mixtures or preparations of a kind used as mould release preparations	FREE	FREE	FREE
15.18	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>			
ex 00	Linoxyn	FREE	FREE	FREE
15.20	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	FREE	FREE <sup>1)</sup>	FREE
15.21	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>	FREE	FREE	FREE
15.22	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	FREE	FREE <sup>1)</sup>	FREE
17.02	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>			
50	- Chemically pure fructose	FREE	FREE <sup>1)</sup>	FREE
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	-- Chemically pure maltose	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>
17.04	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	FREE	*	*

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
18.03	<b>Cocoa paste, whether or not defatted.</b>	FREE	FREE	FREE
18.04	<b>Cocoa butter, fat and oil.</b>	FREE	FREE	FREE
18.05	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	FREE	FREE	FREE
18.06	<b>Chocolate and other food preparations containing cocoa.</b>			
10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	(*)	*	*
	- Other, in blocks, slabs or bars:			
31	-- Filled	*	*	*
32	-- Not filled	(*)	*	*
90	- Other	(*)	*	*
19.01	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>			
10	- Preparations for infant use, put up for retail sale	FREE	*	*
20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
90	- Other	FREE	(*)	(*)
19.02	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>			
	- Uncooked pasta, not stuffed or otherwise prepared:			
11	-- Containing eggs	*	*	*
19	-- Other	FREE	*	*
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof	(*)	*	*
30	- Other pasta	(*)	*	*
40	- Couscous	(*)	*	*

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
19.03	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	FREE	*	FREE
19.04	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>			
10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE	*
20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
30	- Bulgur wheat	(*)	FREE	*
90	- Other	(*)	(*)	*
19.05	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>			
10	- Crisp bread	FREE	*	*
20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
31	-- Sweet biscuits	*	*	*
32	-- Waffles and wafers	*	*	*
40	- Rusks, toasted bread and similar toasted products	*	*	*
90	- Other	(*)	*	(*) <sup>1)</sup>
20.01	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
ex 90	- Other:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	(*)	FREE
20.02	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
90	- Other	FREE	FREE	FREE
20.04	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>			
ex 10	- Potatoes:			

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	-- In the form of flour, meal or flakes	FREE	*	*
ex 90	- Other vegetables and mixtures or vegetables:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>			
ex 20	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>			
ex 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>			
10	- Homogenised preparations	FREE	*	*
	- Other:			
91	-- Citrus fruit	FREE	FREE	*
99	-- Other	FREE	(*)	*
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
ex 11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
91	-- Palm hearts	FREE	FREE <sup>1)</sup>	FREE
ex 99	-- Other:			
	--- Maize (corn) other than sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
11	-- Extracts, essences and concentrates	FREE	FREE	FREE
12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	*
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	FREE	FREE	*
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
10	- Active yeasts	FREE	FREE	FREE <sup>2)</sup>
20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>
30	- Prepared baking powders	FREE	FREE	FREE
<b>21.03</b>	<b>Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
10	- Soya sauce	FREE	FREE	FREE
20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE <sup>1)</sup>
90	- Other	(*)	(*)	FREE
<b>21.04</b>	<b>Soups and broths and preparations therefore; homogenised composite food preparations.</b>	*	(*)	(*)
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	Excluded	(*)	*
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>			
10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 90	- Other:			
--	Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	FREE	FREE	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
22.02	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
90	- Other	(*)	(*)	*
22.03	<b>Beer made from malt.</b>	FREE	FREE	FREE
22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	FREE	FREE	FREE
22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>			
20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
30	- Whiskies	FREE	FREE	FREE
40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
50	- Gin and Geneva	FREE	FREE	FREE
60	- Vodka	FREE	FREE	FREE
70	- Liqueurs and cordials	FREE	FREE	FREE
90	- Other	FREE	FREE	*
22.09	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	FREE	FREE	FREE

\* = Duty in accordance with Article 1.1(a) in this Annex.

FREE = No fixed duty in accordance with Article 1.1(a) applied.

(\*) = Contains also tariff lines which are "free".

1) = When for feed purpose: Norway: Partial concessions. Switzerland: No concessions.

2) = Concessions not granted for baker's yeast and when for feed purpose.

TABLE 2 TO ANNEX IIITHE GCC MEMBER STATES

For the purpose of the concessions granted according to Article 3 of this Annex, the following categories apply for the listed products originating in an EFTA State:

1. Category A: On the date of the entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
2. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
3. Category RC: Products under this category are subject to review under Article 5 of this Annex.
4. Category X: Products under this category are excluded from the scope of this Agreement.

H.S CODE	DESCRIPTION	CATEGORY
<b>04.03</b>	<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>	
	04 03 10 00 - Yogurt	A
	- Other :	
	04 03 90 10 - - - Acidified milk (Labnah)	A
	04 03 90 20 - - - Curdled milk	A
	04 03 90 30 - - - Solid yogurt (Jameed or aqit)	A
	04 03 90 90 - - - Other	A
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>	
	04 05 10 00 - Butter	RC
	04 05 20 00 - Dairy spreads	RC
	04 05 90 00 - Other	RC
<b>05.01</b>	<b>05 01 00 00 Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	A

H.S CODE	DESCRIPTION	CATEGORY
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>	
05 02 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	X
05 02 90 00	- Other	A
<b>05.04</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
05 04 00 10	- - - Guts	A
05 04 00 20	- - - Stomachs	A
05 04 00 90	- - - Other	A
<b>05.05</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>	
05 05 10 00	- Feathers of a kind used for stuffing; down	A
05 05 90 00	- Other	A
<b>05.06</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>	
05 06 10 00	- Ossein and bones treated with acid	A
05 06 90 00	- Other	B
<b>05.07</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>	
05 07 10 00	- Ivory; ivory powder and waste	A
	- Other:	
05 07 90 10	- - - Tortoise-shell, whalebone and whalebone hair or other marine mammal; waste and powder	A
05 07 90 20	- - - Horn, antlers, hooves, nails, claws and beaks waste and powder	A
<b>05.08</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	
05 08 00 10	- - - Coral	A
05 08 00 20	- - - Black coral	A
05 08 00 30	- - - Shells of molluscs, crustaceans or echinoderms	A
05 08 00 90	- - - Other	B

H.S CODE	DESCRIPTION	CATEGORY
<b>05.10</b>	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>	
05 10 00 10	- - - Ambergris, castoreum , civet and musk	B
05 10 00 90	- - - Bile, whether or not dried	B
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
07 10 40 00	- Sweet corn	A
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
07 11 90 00	- Other vegetables; mixtures of vegetables	B
<b>09.03</b>	<b>Mate.</b>	B
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	
12 12 20 00	- Seaweeds and other algae	B
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
	- Vegetable saps and extracts :	
13 02 12 00	- - Of liquorice	A
13 02 13 00	- - Of hops	A
	- - Other :	
13 02 19 20	- - - Ginseng extract	A
13 02 19 30	- - - Tahinah (sesame sap)	B
13 02 19 40	- - - Aloes	A
13 02 19 50	- - - Myrrh	A
13 02 19 60	- - - Mannite	A
13 02 19 70	- - - Other medical extracts	B
13 02 19 90	- - - Other	B
13 02 20 00	- Pectic substances, pectinates and pectates	B
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
13 02 31 00	- - Agar-agar	B

H.S CODE		DESCRIPTION	CATEGORY
	13 02 32 00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	B
	13 02 39 00	-- Other	B
<b>14.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>	
	14 01 10 00	- Bamboos	B
	14 01 20 00	- Rattans	B
		- Other:	
		-- Other:	
	14 01 90 10	--- Osier	A
	14 01 90 20	--- Reeds	A
	14 01 90 90	--- Other	A
<b>14.04</b>		<b>- Vegetable products not elsewhere specified or included.</b>	
	14 04 20 00	- Cotton linters	A
		- Other:	
		-- Other:	
	14 04 90 10	--- Hard seeds, pips, Hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries etc.	B
	14 04 90 90	--- Other	B
<b>15.05</b>	15 05 00 00	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	B
<b>15.06</b>	15 06 00 00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	A
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
	15 15 90 00	- Other	A
<b>15.16</b>		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>	
	15 16 20 00	- Vegetable fats and oils and their fractions	A
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>	
		- Margarine, excluding liquid margarine:	
	15 17 10 10	--- Of animals origin	B
	15 17 10 20	--- Of vegetable origin	B
		- Other:	

H.S CODE	DESCRIPTION	CATEGORY	
	- - Other:		
15 17 90 10	- - - Liquid margarine	B	
15 17 90 90	- - - Other	A	
<b>15.18</b>	<b>15 18 00 00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	A
<b>15.20</b>		<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	
	15 20 00 10	- - - Crude glycerol	A
	15 20 00 20	- - - Glycerol waters and glycerol lyes	A
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>	
	15 21 10 00	- Vegetable waxes	A
		- Other :	
	15 21 90 10	- - - Spermaceti, crude, pressed or refined, or coloured	A
	15 21 90 20	- - - Beeswax, whether or not coloured	A
	15 21 90 40	- - - Other insect waxes, whether or not coloured	A
<b>15.22</b>		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	
	15 22 00 10	- - - Degras (fish oil treated with nitric acid)	A
<b>17.01</b>		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>	
		- Raw sugar not containing added flavouring or colouring matter:	
		- - Cane sugar:	
	17 01 11 10	- - - For industrial refining and filtering	A
	17 01 11 90	- - - Other	A
		- - Beet sugar:	
	17 01 12 10	- - - For industrial refining and filtering	A
	17 01 12 90	- - - Other	A
		- Other:	
	17 01 91 00	- - Containing added flavouring or colouring matter	A
		- - Other:	
		- - - Filtered (refined):	
	17 01 99 11	- - - - Crystals	A
	17 01 99 12	- - - - Moulds	A

H.S CODE	DESCRIPTION	CATEGORY
17 01 99 13	---- Castor	A
17 01 99 20	--- Rock candy (Sugar candy), neither flavoured nor coloured	A
17 01 99 30	--- Chemically pure sucrose	A
17 01 99 90	--- Other	A
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>	
	- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:	
	-- Other:	
17 02 90 10	--- Maltose, whether or nor chemically pure	A
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
17 04 10 00	- Chewing gum, whether or not sugar-coated	RC
	- Other:	
17 04 90 10	--- Candies, drops and bonbons	RC
17 04 90 20	--- Toffee (caramels), turkish delight, nougat	RC
17 04 90 30	--- Almond candy, pistachio candy and the like	RC
17 04 90 40	--- Fruit jellies, fruit pastes, liquorice sugar confectionery form	RC
17 04 90 50	--- Cough drops	RC
17 04 90 60	--- Halawa tahiniah	RC
17 04 90 70	--- Candies powder containing fruit flavour	RC
17 04 90 80	--- White Chocolate containing alcohol	X
17 04 90 90	--- Other	RC
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>	B
<b>18.02</b>	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	A
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>	
18 03 10 00	- Not defatted	A
18 03 20 00	- Wholly or partly defatted	A
<b>18.04</b>	<b>Cocoa butter, fat and oil.</b>	A
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	A
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>	
	- Cocoa powder, containing added sugar or other sweetening matter:	

H.S CODE	DESCRIPTION	CATEGORY
18 06 10 10	- - -Containing peptone or milk	A
18 06 10 90	- - - Other	A
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
18 06 20 10	- - - Powders for making ice-cream containing cocoa	B
18 06 20 20	- - - Confectionery products containing cocoa	RC
18 06 20 30	- - - Cocoa products of concentrated liquid or paste containing cocoa	RC
18 06 20 90	- - - Other	RC
	- Other, in blocks, slabs or bars:	
	- - Filled:	
18 06 31 10	- - - Containing alcohol	X
18 06 31 90	- - - Other	RC
	- - Not filled:	
18 06 32 10	- - - Containing alcohol	X
18 06 32 90	- - - Other	RC
	- Other:	
18 06 90 10	- - - Powders for making ice-cream containing cocoa	RC
18 06 90 20	- - - Confectionery products containing cocoa	RC
18 06 90 30	- - - Cocoa products of concentrated liquid or paste containing cocoa	B
18 06 90 90	- - - Other	RC
<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing coca or containing less than 5% by weight of coca calculated on a totally defatted basis, not elsewhere specified or included.</b>	
	- Preparations for infant use, put up for retail sale:	
19 01 10 10	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	A
19 01 10 20	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	A
19 01 10 90	- - - Other	A
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:	

H.S CODE		DESCRIPTION	CATEGORY
	19 01 20 10	- - - Cereal and flour mixes with fruit flour containing added cocoa powder	RC
	19 01 20 20	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar , fat, eggs or fruit	RC
	19 01 20 90	- - - Other	A
		- Other:	
	19 01 90 10	- - - Racahout	A
	19 01 90 20	- - - Malted milk	A
	19 01 90 30	- - - Powder for making ice cream	B
	19 01 90 90	- - - Other	A
<b>19.02</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
		- Uncooked pasta, not stuffed or otherwise prepared:	
		- - Containing eggs:	
	19 02 11 10	- - - Macaroni, noodles and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	RC
	19 02 11 20	- - - Edible pastas, frozen	B
	19 02 11 30	- - - Chips of potato flour, macaroni-shaped, not ready	B
	19 02 19 10	- - - Macaroni, vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like	RC
	19 02 19 20	- - - Edible pastas, frozen	B
	19 02 19 30	- - - Chips of potato flour, macaroni-shaped, not ready	B
	19 02 19 90	- - - Other	B
		- Stuffed pasta, whether or not cooked or otherwise prepared:	
	19 02 20 10	- - - Stuffed With meat	A
	19 02 20 20	- - - Stuffed With fish, crustaceans and molluscs	A
	19 02 20 90	- - - Other	A
	19 02 30 00	- Other pasta	A
	19 02 40 00	- Couscous	B
<b>19.03</b>	19 03 00 00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	B
<b>19.04</b>		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>	
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products :	

H.S CODE	DESCRIPTION	CATEGORY
19 04 10 10	- - - Containing cocoa	RC
	- - - Other:	
19 04 10 91	- - - - Corn flakes and the like	B
19 04 10 99	- - - - Other	B
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
	- - - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes:	
19 04 20 19	- - - - Other	A
	- - - Roasted cereal flakes or swelled cereals:	
19 04 20 21	- - - - containing cocoa	B
19 04 20 29	- - - - Other	B
	- Bulgur wheat:	
19 04 30 10	- - - containing cocoa	B
19 04 30 90	- - - Other	B
	- Other:	
19 04 90 10	- - - containing cocoa	B
19 04 90 90	- - - Other	B
<b>19.05</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>	
19 05 10 00	- Crispbread	A
19 05 20 00	- Gingerbread and the like	A
	- Sweet biscuits; waffles and wafers:	
19 05 31 00	- - Sweet biscuits	RC
19 05 32 00	- - Waffles and wafers	RC
	- Rusks, toasted bread and similar toasted products:	
19 05 40 10	- - - Rusks	RC
19 05 40 90	- - - Other	RC
	- Other:	
19 05 90 10	- - - Ordinary bread of any kind	RC
19 05 90 20	- - - Gluten bread diabetics	B
19 05 90 30	- - - pastry (except waffles and wafers) including pizzas	B
19 05 90 40	- - - Eastern sweetmeats (kunafah, baklawah and the like)	B
19 05 90 50	- - - Cake (gateau) and the like	B
19 05 90 60	- - - Empty cachets of a kind suitable for pharmaceutical use	B

H.S CODE	DESCRIPTION	CATEGORY
19 05 90 70	--- sealing wafers	B
19 05 90 80	--- Crisp savoury food products (for example, pop corn, chips & the like), ready for direct consumption	B
	--- Other:	
19 05 90 91	---- Unleavened bread	B
19 05 90 92	---- Pretzels bread	A
19 05 90 93	---- Ordinary biscuits, whether or not salted	RC
19 05 90 99	---- Other	B
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
20 04 10 00	- Potatoes	B
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
20 05 20 00	- Potatoes	B
20 05 80 00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	B
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
20 08 11 20	--- Peanut butter	B
	- Other, including mixtures other than those of subheading 2008.19:	
20 08 91 00	-- Palm hearts	B
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
21 01 11 00	-- Extracts, essences and concentrates	B
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
21 01 12 10	--- Nescafe, yuban, maxweell, etc	RC
21 01 12 20	--- Coffee paste	RC
21 01 12 90	--- Other	RC

H.S CODE	DESCRIPTION	CATEGORY
	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
21 01 20 10	- - - Tea preparations	B
21 01 20 90	- - - Other	B
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
21 01 30 10	- - - Roasted chicory and other roasted coffee substitutes	B
21 01 30 20	- - - Chicory extracts or other coffee substitutes, and extracts, essences and concentrates thereof	B
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02) ; prepared baking powders.</b>	
21 02 10 00	- Active yeasts	B
	- Inactive yeasts; other single-cell micro-organisms, dead:	
21 02 20 10	- - - Inactive yeasts for human consumption	A
21 02 20 20	- - - Inactive yeasts and other single-cell micro-organisms, dead	B
21 02 20 90	- - - Other	B
	- Prepared baking powders:	
21 02 30 10	- - - Baking powder	B
21 02 30 20	- - - Anras yeast	B
21 02 30 90	- - - Other	B
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>	
21 03 10 00	- Soya sauce	B
21 03 20 00	- Tomato ketchup and other tomato sauces	B
	- Mustard flour and meal and prepared mustard:	
21 03 30 10	- - - Mustard flour	A
21 03 30 20	- - - Prepared mustard	B
	- Other:	
21 03 90 10	- - - Mayonnaise	B
21 03 90 20	- - - chili sauce	B
21 03 90 30	- - - celery salt	B
21 03 90 90	- - - Other	B
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>	
21 04 10 00	- Soups and broths and preparations thereof	B
21 04 20 00	- Homogenised composite food preparations	B

H.S CODE		DESCRIPTION	CATEGORY
21.05	21 05 00 00	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	A
21.06		<b>Food preparations not elsewhere specified or included.</b>	
	21 06 10 00	- Protein concentrates and textured protein substances	B
		- Other:	
	21 06 90 10	- - - Powder for making table cream	B
	21 06 90 20	- - - Powder for making table jelly	B
	21 06 90 30	- - - Powder for making ice cream	B
	21 06 90 50	- - - Preparation based on butter or other fats oil derived from milk and used for baker's wares	B
	21 06 90 60	- - - Pastes based on sugar, containing added fat in a relatively large proportion and sometimes sugar confectionery but used as fillings, etc, for chocolates, fancy biscuits, pies	B
	21 06 90 70	- - - Sweets, gume and the like (for diabetics, in particular) containing synthetic sweetening agents ( e.g., sorbitol) instead of sugar	A
	21 06 90 80	- - - Preparations (e.g., tablets) consisting of saccharin	B
		- - - Other:	
	21 06 90 91	- - - - Edible tablets with a D1682basis of natural or artificial perfumes (e.g. vanillin)	B
	21 06 90 92	- - - - Preparations for making lemonades or other soft drinks	B
	21 06 90 93	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose	B
	21 06 90 94	- - - - Natural honey enriched with bees royal jelly	B
	21 06 90 95	- - - - Proteins hydrolysates consisting mainly of a mixture of amino-acid and sodiumchorid used in food preparations	B
	21 06 90 96	- - - - Muscle growing Preparations	B
	21 06 90 99	- - - - Other	B
22.01		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
		- Mineral waters and aerated waters:	
	22 01 10 10	- - - Natural mineral waters	B
	22 01 10 20	- - - Artificial mineral waters	B
	22 01 10 30	- - - Aerated waters	B
		- Other:	
	22 01 90 10	- - - Ordinary natural waters	B
	22 01 90 90	- - - Other	B

H.S CODE	DESCRIPTION	CATEGORY
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	
	- Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured:	
22 02 10 10	- - - Mineral waters, flavoured or sweetened	B
	- - - Aerated waters, flavoured or sweetened:	
22 02 10 21	- - - - Lemonade	B
22 02 10 22	- - - - Orange drink (e.g. miranda)	B
22 02 10 23	- - - - cola	B
22 02 10 29	- - - - Other	B
22 02 10 90	- - - Other	B
	- Other:	
22 02 90 10	- - - Non-alcoholic beverages, based on milk	B
22 02 90 20	- - - Beverages, based on cocoa	B
22 02 90 60	- - - Non-aerated beverages, sweetened with fruit flavour	B
22 02 90 70	- - - Non-alcoholic beer	B
22 02 90 90	- - - Other	B
<b>22.03</b>	<b>Beer made from malt.</b>	X
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
22 04 10 00	- Sparkling wine	X
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
22 04 21 00	- - In containers holding 2 L or less	X
22 04 29 00	- - Other	X
22 04 30 00	- Other grape must	X
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
22 05 10 00	- In containers holding 2 L or less	X
22 05 90 00	- Other	X
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>	
22 08 20 00	- Spirits obtained by distilling grape wine or grape marc	X
22 08 30 00	- Whiskies	X
22 08 40 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	X
22 08 50 00	- Gin and Geneva	X

H.S CODE		DESCRIPTION	CATEGORY
	22 08 60 00	- Vodka	X
	22 08 70 00	- Liqueurs and cordials	X
		- Other:	
		- - - Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:	
	22 08 90 11	- - - - for medical uses	A
	22 08 90 19	- - - - Other	A
<b>23.01</b>		<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>	
	23 01 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	A
<b>23.08</b>	23 08 00 00	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	A

## ANNEX IV

CONCERNING THE DEFINITION OF THE CONCEPT OF  
“ORIGINATING PRODUCTS” AND  
METHODS OF ADMINISTRATIVE CO-OPERATION

ANNEX IV

CONCERNING THE DEFINITION OF THE CONCEPT OF  
“ORIGINATING PRODUCTS” AND  
METHODS OF ADMINISTRATIVE CO-OPERATION

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## TITLE I

### GENERAL PROVISIONS

#### Article 1

##### **Definitions**

For the purposes of this Annex:

- (a) “Chapters”, “headings” and “subheadings” mean the Chapters (two-digit codes), the headings (four-digit codes) and the subheadings (six-digit codes) used in the nomenclature of the Harmonized System;
- (b) “classified” refers to the classification of a product or material under a particular heading;
- (c) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (d) “customs value” means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (e) “ex-works price” means the price paid for the product ex-works to the manufacturer in a Party where the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (f) “goods” means both materials and products;
- (g) “originating goods” means goods that qualify as originating in accordance with this Annex;
- (h) “Harmonized System” means the Harmonized Commodity Description and Coding System, including its general rules and legal notes;
- (i) “manufacture” means any kind of working or processing, including assembly or specific operations;
- (j) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of a product;

- (k) “non-originating materials” means materials that do not qualify as originating in accordance with this Annex;
- (l) “Party” means Iceland, Norway, Switzerland or the countries parties to the Charter of the Co-operation Council for the Arab States of the Gulf (hereinafter referred to as the GCC Member States). Due to the customs union between the GCC Member States, products originating in a GCC Member State are considered as having GCC origin. Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland;
- (m) “product” means the product being manufactured, even if it is intended for later use as a material in another manufacturing operation;
- (n) “territories” includes territorial sea;
- (o) “value of non-originating materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in a Party.

## TITLE II

### DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

#### Article 2

#### ***Origin Criteria***

For the purposes of this Agreement, products imported by a Party shall be deemed to be originating and eligible for preferential tariff treatment if they conform to the origin requirements under any one of the following:

- (a) products which are wholly obtained as set out and defined in Article 4; or
- (b) products not wholly obtained provided that the said products have undergone sufficient working or processing as laid down in Article 5 or Article 3.

### Article 3

#### ***Accumulation of Origin***

1. Notwithstanding Article 2, materials originating in another Party within the meaning of this Annex shall be considered as materials originating in the Party concerned when incorporated into products obtained there, provided that they have undergone working or processing going beyond that referred to in Article 6.
2. Products originating in another Party within the meaning of this Annex, which are exported from one Party to another, shall retain their origin when exported in the same state or without having undergone in the exporting Party working or processing going beyond that referred to in Article 6.
3. For the purposes of paragraph 2, where materials originating in two or more of the Parties are used and those materials have undergone working or processing in the exporting Party not going beyond that referred to in Article 6, the origin is determined by the material with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

### Article 4

#### ***Wholly Obtained Products***

For the purposes of Article 2(a), the following shall be considered as wholly obtained in a Party:

- (a) mineral products extracted from their soil, seabed or beneath their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there, including by aquaculture;
- (d) products from live animals raised there;
- (e) products obtained by hunting, trapping or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial sea of a country by a vessel flying the flag of a Party;
- (g) products manufactured on board a factory ship flying the flag of a Party, exclusively from products referred to in sub paragraph (f);
- (h) products extracted from the seabed or beneath the seabed outside their territorial sea, provided that they have sole rights to exploit such seabed;

- (i) articles collected there which can no longer perform their original purpose and are fit only for disposal or recovery of parts or raw materials, including used tyres fit only for retreading;
- (j) waste and scrap obtained from consumption or manufacturing operations there; and
- (k) products manufactured or obtained there exclusively from products specified in sub-paragraphs (a) to (j).

#### Article 5

#### ***Sufficiently Worked or Processed Products***

1. For the purposes of Article 2(b), products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Appendix 2 are fulfilled.

The conditions referred to above indicate the working or processing which shall be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product which has acquired originating status, regardless of whether this product has been manufactured in the same factory or in another factory in a Party, by fulfilling the conditions set out in Appendix 2, is used as material in the manufacture of another product, the conditions applicable to such other product do not apply to the product that is used as material, and therefore no account shall be taken of any non-originating materials incorporated into such a product used as a material in the manufacture of another product.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Appendix 2, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 per cent of the ex-works price of the product; and
- (b) any of the percentages given in Appendix 2 for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

3. For the purpose of fulfilling the conditions set out in Appendix 2, the processes may be carried out by one or more producers within one Party. Supporting documents proving the working or processing shall be maintained by the exporter or the producer of the final product.

4. Paragraphs 1 to 3 shall apply except as provided for in Article 6.

## Article 6

### ***Insufficient Working or Processing Operations***

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not they satisfy the requirements of this Annex:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple<sup>1</sup> painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple<sup>1</sup> grinding or simple<sup>1</sup> cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple<sup>1</sup> placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing<sup>2</sup> of products, whether or not of different kinds;

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<sup>1</sup> "simple", generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

<sup>2</sup> "simple mixing", generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

- (n) simple<sup>3</sup> assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals; or
- (p) a combination of two or more operations specified in sub-paragraphs (a) to (o).

2. All operations carried out within a Party on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

#### Article 7

##### ***Unit of Qualification***

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading, each product shall be taken individually into account when applying the provisions of this Annex.

2. Where, under General Interpretative Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### Article 8

##### ***Accessories, Spare Parts and Tools***

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

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<sup>3</sup> Please refer to footnote 1.

### Article 9

#### **Sets**

Sets, as defined in General Interpretative Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

### Article 10

#### **Neutral Elements**

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines, tools; and
- (d) other goods which do not enter into and which are not intended to enter into the final composition of the product.

### Article 11

#### **Accounting Segregation of Materials**

1. Where identical and interchangeable originating and non-originating materials are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

“Identical and interchangeable materials” means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the finished product cannot be distinguished from one another for origin purposes.

2. A producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials used in the manufacture of a product may use the so-called “accounting segregation” method for managing stocks.

3. The accounting segregation method shall be recorded, applied and maintained in accordance with generally accepted accounting principles applicable in the Party in which the product is manufactured. The method chosen must:
- (a) permit a clear distinction to be made between originating and non-originating materials acquired and/or kept in stock, and
  - (b) guarantee that no more products receive originating status than would be the case if the materials had been physically segregated.
4. The producer using this facilitation shall only complete proofs of origin for the quantity of products considered as originating and shall assume full responsibility for the proof of origins and for keeping all documentary evidence of origin of the materials. At the request of the customs authorities of the respective Party, the producer shall provide satisfactory information on how the stocks have been managed.
5. A Party may require that the application of the method for managing stocks as provided for in this Article is subject to prior authorization.

### TITLE III

#### TERRITORIAL REQUIREMENTS

##### Article 12

##### *Principle of Territoriality*

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a Party.
2. Except as provided for in Article 3, where originating goods exported from a Party to a non-party country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities concerned that:
  - (a) the returning goods are the same as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing carried out outside a Party on materials exported from a Party and subsequently reimported there, provided:

- (a) the said materials are wholly obtained in a Party or have undergone working or processing there going beyond the operations referred to in Article 6 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities concerned that:
    - (i) the reimported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the Party concerned by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside a Party. However where, in the list in Appendix 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside that Party by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purpose of applying the provisions of paragraphs 3 and 4, "total added value" means all costs arising outside the Party concerned, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 or which can be considered sufficiently worked or processed only if the general tolerance specified in paragraph 2 of Article 5 is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.
8. Any working or processing of the kind covered by the provisions of this Article and carried out outside a Party shall be done under an outward processing arrangement, or similar arrangement.

### Article 13

#### ***Direct Transport***

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between the Parties. However, products may be transported through territories of non-parties, provided that they do not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve them in good

condition. During this period the products shall remain under customs control in the country of transit.

2. The importer shall upon request supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in paragraph 1 have been fulfilled.

3. For the purpose of application of paragraph 1, originating products may be transported by pipeline across territories of non-parties.

#### Article 14

##### ***Exhibitions***

1. Products sent from an exporting Party for exhibition in a non-party and sold during or after the exhibition into a Party shall benefit from preferential tariff treatment of this Agreement on the condition that the products meet the requirements of the rules of origin of this Agreement and provided it is shown to the satisfaction of the relevant competent authorities of the importing Party that:

- (a) an exporter has dispatched those products from the territory of the exporting Party to the country where the exhibition is held and has exhibited them there;
- (b) the exporter has sold the goods or transferred them to a consignee in the importing Party; and
- (c) the products have been consigned during the exhibition or immediately thereafter to the importing Party in the state in which they were sent for exhibition.

2. For purposes of implementing the provisions of paragraph 1, the proof of origin must be presented to the relevant competent authorities of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant competent authorities of the Party where the exhibition took place together with supporting documents prescribed in paragraph (d) of Article 26 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show or display in shops or business premises with the view to the sale of foreign products and where the products remain under customs control during the exhibition.

#### TITLE IV

#### DRAWBACK OR EXEMPTION

##### Article 15

##### ***Prohibition of Drawback of, or Exemption from, Customs Duties***

1. Non-originating materials used in the manufacture of products originating in a Party for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject, in a Party, to drawback of, or exemption from, customs duties of whatever kind.
2. Paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in a Party, to materials used in manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of paragraph 2 of Article 7, accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials, which are of the kind to which this Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of this Agreement.
6. This Article is not applicable as long as non-originating materials imported for processing are duty free, whether the final product is re-exported or not.

## TITLE V

### PROOF OF ORIGIN

#### Article 16

##### ***General Requirements***

1. Products originating in a Party shall, on importation into another Party, benefit from the preferential treatment under this Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or
- (b) in the cases specified in paragraph 1 of Article 21, a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in paragraph 3 of Article 21.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, on importation benefit from the preferential treatment under this Agreement without it being necessary to submit any of the documents referred in paragraph 1.

3. The provisions of sub-paragraph 1 (b) shall be suspended until GCC applies the "origin declaration" to products originating in any third State. If such application has not been introduced two years after the entry into force of this Agreement, the matter shall be reviewed by the Joint Committee with a view to applying sub-paragraph 1 (b) as soon as possible. In case the Joint Committee does not agree on a time frame for the application, the Parties shall meet every year in order to review the situation.

#### Article 17

##### ***Procedure for the Issuance of a Movement Certificate EUR.1***

1. A movement certificate EUR.1 shall be issued by the competent authorities of the exporting Party following application in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, a specimen of which appears in Appendix 3.

3. The exporter applying for the issuance of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the competent authorities of the exporting Party issuing the movement certificate EUR.1, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. A movement certificate EUR.1 shall be issued by the competent authorities of the exporting Party if the products concerned can be considered as products originating in an EFTA State or in GCC and fulfil the other requirements of this Annex.
5. The issuing competent authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing competent authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude every possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the competent authorities of the exporting Party and made available to the exporter as soon as actual exportation has been effected or ensured.

#### Article 18

##### ***Movement Certificates EUR.1 Issued Retrospectively***

1. Notwithstanding paragraph 7 of Article 17, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter shall indicate in the application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for the request.
3. The competent authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. A movement certificate EUR.1 issued retrospectively must be endorsed with the following phrase in the "Remarks" box 7: "ISSUED RETROSPECTIVELY".

#### Article 19

##### ***Issuance of a Duplicate Movement Certificate EUR.1***

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter by stating the reason for the request may apply to the competent authorities which issued it for a duplicate to be completed on the basis of the export documents in their possession.
2. The duplicate issued in this way shall be endorsed with the following words: "DUPLICATE".
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### Article 20

##### ***Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin Previously Issued or Completed***

When originating products are placed under the control of a customs office in a Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products to another Party or elsewhere within the importing Party concerned. The replacement movement certificate EUR.1 shall be issued, in accordance with the law of the importing Party, by the customs office under whose control the products are placed.

#### Article 21

##### ***Conditions for Completing an Origin Declaration***

1. An origin declaration referred to in paragraph 1(b) of Article 16 may be completed:
  - (a) by an approved exporter within the meaning of Article 22; or
  - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed 6000 Euro.

Where the goods are invoiced in a currency other than Euro, the amount equivalent to the amount expressed in the national currency of the importing Party shall be applied in accordance with the domestic legislation of that Party.

2. An origin declaration may be completed if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

3. The origin declaration referred to in paragraph 1, shall have the following wording:

“The exporter of the products covered by this document (authorisation No ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.”

.....<sup>(3)</sup>  
(Place and date)

.....<sup>(4)</sup>  
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

4. An origin declaration shall be completed in English, in a legible and permanent form and, except as provided in Article 22, bear the original signature of the exporter.

5. An origin declaration may be completed by the exporter at the time of exportation, or after exportation.

6. When completing an origin declaration, an exporter that relies on documents and information from a producer shall take steps to ensure that the documents and information are accurate.

7. An exporter that has completed an origin declaration and that becomes aware that the origin declaration contains incorrect information shall immediately notify the importer in writing of any change affecting the originating status of each product to which the origin declaration is applicable.

<sup>(1)</sup> When the origin declaration is completed by an approved exporter within the meaning of Article 22, the authorization number of the approved exporter must be entered in this space. When the origin declaration is not completed by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated (Icelandic, Norwegian, Swiss or GCC). The use of ISO-Alpha-2 codes is permitted (IS, NO, CH or GCC). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> Approved exporters may not be required to sign. The exemption of signature also implies the exemption of the name of the signatory.

8. An exporter that has completed an origin declaration shall, on request of the customs authority of the exporting Party, provide to the authority concerned a copy of the origin declaration, and of all documents supporting the originating status of each product to which the origin declaration is applicable. For this purpose the said customs authorities shall have the right to carry out inspections of the exporters accounts or any other controls considered appropriate.

9. For the purposes of this Article, the term "exporter" does not include a forwarding agent, customs broker or the like, unless such a company has been authorized in writing by the owner of the product to complete the origin declaration.

#### Article 22

##### ***Approved Exporter***

1. Where a Party has established an approved exporter programme, the competent authority may authorize an exporter of that Party that makes frequent shipments of originating products under this Agreement to complete an origin declaration without signature, on condition that he gives the customs authority of the exporting Party a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

2. The competent authority of the exporting Party shall provide to the approved exporter referred to in paragraph 1 a customs authorization number or other form of identification as may be agreed by the customs authorities of the Parties for use on the origin declaration instead of the signature of the exporter.

3. The competent authority of the exporting Party may verify the proper use of an authorization as referred to in paragraph 1 and may at any time withdraw the authorization if the exporter no longer meets the conditions or otherwise makes improper use of the authorization.

#### Article 23

##### ***Importation Requirements***

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to originating products imported from another Party, on the basis of a proof of origin as referred to in Article 16.

2. In order to obtain preferential tariff treatment, the importer shall, in accordance with the procedures applicable in the importing Party request preferential tariff treatment at the time of importation of an originating product, whether or not he has a proof of origin.

In the case that the importer at the time of importation does not have in his possession a proof of origin, the importer of the product may, in accordance with the domestic legislation of the importing Party, present the original proof of origin and if required such other documentation relating to the importation of the product, at a later stage.

3. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, on importation benefit from the preferential tariff treatment under this Agreement without it being necessary to submit a document as referred in paragraph 1.

4. A proof of origin shall be valid for 12 months from the date of issuance in the exporting Party, and shall be submitted within such period to the customs authority of the importing Party.

5. A proof of origin which is submitted to the customs authority of the importing Party after the final date for presentation specified in paragraph 4 may be accepted for the purpose of applying for preferential tariff treatment where the failure to submit such a document by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authority of the importing Party may accept a proof of origin where the products have been submitted before such final date.

6. A proof of origin shall be submitted to the customs authority of the importing Party in accordance with the procedures applicable in that Party. Such authority may require a translation of the document on which the proof of origin is made out and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions of this Annex.

#### Article 24

##### ***Importation by Instalments***

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 73.08 and 94.06 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

#### Article 25

##### ***Exemptions from Proof of Origin***

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this

Annex and where there is no doubt as to the veracity of such a proof. In the case of products sent by post, this declaration can be made on a postal customs declaration (CN22/CN23 or C2/CP3) or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is intended.
3. In case of small packages sent from private persons to private persons the total value of these products shall not exceed 500 Euro.
4. In case of products forming part of travellers' personal luggage the total value of these products shall not exceed 1200 Euro.
5. Where the value of the products is invoiced or declared in a currency other than those mentioned in paragraphs 3 and 4 the amount equivalent to the amount expressed in the national currency of the importing Party shall be applied.

#### Article 26

#### ***Supporting Documents***

The documents referred to in paragraph 3 of Article 17 and paragraph 8 of Article 21 used for the purpose of proving that products covered by a proof of origin can be considered as products originating in a Party and fulfil the other requirements of this Annex may consist of *inter alia* the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or completed in a Party where these documents are used, as provided for in their domestic law;
- (c) documents proving the working or processing of materials in a Party, issued or completed in a Party where these documents are used, as provided for in their domestic law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, completed in a Party; or
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Parties by application of Article 12, proving that the requirements of that Article have been satisfied.

#### Article 27

##### ***Preservation of Proofs of Origin and Supporting Documents***

1. The exporter applying for the issuance of a movement certificate EUR.1 shall keep for at least three years the documents referred to in paragraph 3 of Article 17.
2. The competent authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in paragraph 2 of Article 17.
3. The customs authorities of the importing Party shall keep for at least three years the movement certificates EUR.1 and the origin declarations submitted to them.
4. The exporter completing a proof of origin shall keep for at least three years a copy of this proof of origin and all documents, referred to in paragraph 3 of Article 17 and paragraph 8 of Article 21 supporting the originating status of each product to which the origin declaration is applicable.

#### Article 28

##### ***Discrepancies and Formal Errors***

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that such document does correspond to the products submitted.
2. Obvious formal errors such as typing errors in a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

**TITLE VI****ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION**Article 29***Notifications***

The competent authorities of the Parties shall provide each other, through the EFTA Secretariat and the GCC Secretariat, with specimen impressions of stamps used for the issuance of movement certificates EUR.1, with information on the composition of the authorisation number for approved exporters, with a specimen of an original movement certificate EUR.1 and with the name and addresses of the competent authorities responsible for the issuance of movement certificates EUR.1 and origin declarations and for verifications. Any changes shall be notified by the Parties well in advance.

Article 30***Verification of Proofs of Origin***

1. In order to ensure the proper application of this Annex, the Parties shall assist each other, through their respective competent authorities, to verify the authenticity of the proofs of origin and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out whenever the customs authority of the importing Party requests to verify the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purpose of implementing the provisions of paragraph 1, the customs authority of the importing Party shall return the proof of origin, or a copy of this document, to the competent authority of the exporting Party, as the case may be, giving the reasons for the inquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
4. The verification shall be carried out by the competent authority of the exporting Party. For this purpose, it shall have the right to request any evidence and to carry out any inspection of the exporter's accounts or any other control considered appropriate.
5. The customs authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the products covered by the proof of origin concerned while awaiting the results of the verification. The release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

6. The customs authority requesting the verification shall be informed of the results of this verification as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

7. If there is no reply within 12 months of the date of the verification request or if the reply does not contain sufficient information to be able to determine the authenticity of the document in question or the originating status of the products, the requesting customs authorities shall be entitled to refuse to grant preferential tariff treatment.

### Article 31

#### ***Dispute Settlement***

1. Disputes between the Parties arising in relation to the verification procedures pursuant to Article 30, which cannot be settled between the competent authorities of the Parties, or which raise a question as to the interpretation of this Annex, shall be referred to the Sub-Committee on Customs and Origin Matters.

2. In all cases the settlement of disputes between the importer and the competent authorities of the importing Party shall be conducted under the legislation of the said Party.

### Article 32

#### ***Confidentiality***

All information related to the application of this Annex communicated between the Parties shall be treated as confidential. It shall not be disclosed by the Parties' authorities without the express permission of the person or authority providing it.

### Article 33

#### ***Penalties***

In accordance with national legislation, each Party shall provide for penalties to be imposed on any person who draws up or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential tariff treatment.

### Article 34

#### ***Free zones***

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party enter a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new proof of origin at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.
3. Products manufactured in a free zone situated within the territory of a Party, shall be considered as products originating in this Party and eligible for the preferential treatment under this Agreement, when exported to the other Party, provided that:
  - (a) the treatment or processing undergone in the free zone is in conformity with the provisions of this Annex; and
  - (b) the exporter applying for the issuance of a movement certificate EUR.1 or completing an origin declaration shall submit at any time, at the request of the competent authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

## TITLE VII

### FINAL PROVISIONS

#### Article 35

##### ***Sub-Committee on Customs and Origin Matters***

1. A Sub-Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information and review the rules of origin in light of changed circumstances, such as technological advances, changes in market conditions or other international developments. Furthermore, the Sub-Committee shall prepare and co-ordinate positions, prepare amendments to the rules of origin and assist the Joint Committee regarding:
  - (a) general rules of origin and administrative co-operation as set out in this Annex;
  - (b) product-specific rules of origin set out in Appendix 2 to this Annex;

- (c) other matters referred to the Sub-Committee by the Joint Committee.
3. The Sub-Committee shall endeavour to resolve as soon as possible any dispute arising in relation to the verification procedures, as referred to in Article 31 of this Annex.
  4. The Sub-Committee shall report to the Joint Committee. The Sub-Committee may make recommendations to the Joint Committee on matters related to its functions.
  5. The Sub-Committee shall act by consensus. It shall be chaired jointly by one of the EFTA States and one of the GCC Member States.
  6. The Sub-Committee shall meet as often as required. It may be convened by the Joint Committee, or upon request of any Party. The venue shall alternate between the GCC Member States and the EFTA States.
  7. A provisional agenda for each meeting shall be prepared by the chairperson in consultation with all Parties, and forwarded to the Parties, as a general rule, not later than two weeks before the meeting.

#### Article 36

##### ***Goods in Transit or Storage***

1. The provisions of this Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in a Party in temporary storage in bonded warehouse under customs control or in free zones.
  2. However, a proof of origin completed retrospectively by the exporter concerned after the date of entry into the force of this Agreement together with documents showing that the goods have been transported directly, must be submitted to the customs authority of the importing Party within 4 months of that date.
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APPENDIX 1 TO ANNEX IVINTRODUCTORY NOTES TO THE LIST IN APPENDIX 2**Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of Annex IV.

**Note 2:**

- 2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or Chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

**Note 3:**

- 3.1 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

- 3.2 Without prejudice to Note 3.1, where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of other headings, including other materials of heading No ... " means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.3 When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.
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APPENDIX 2 TO ANNEX IV

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON  
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT  
MANUFACTURED CAN OBTAIN ORIGINATING STATUS

**The products mentioned in the list may not be all covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.**

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
03.01	Live fish	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture of eels from elvers of heading 03.01
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture from fry of heading 03.01 <sup>1</sup>
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	Manufacture in which all the materials of chapter 3 used are wholly obtained	Manufacture from fry of heading 03.01 <sup>2</sup>
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials used are classified within a heading other than that of the product	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product.	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
	- Dried products	Manufacture from materials of any heading, including other materials of heading 03.06	
	- Flours, meals and pellets of crustaceans, fit for human consumption	Manufacture from materials of any heading, including other materials of heading 03.06	
	- Other	Manufacture in which all the materials of chapter 3 used must be wholly obtained	

<sup>1</sup> Note: the term "fry of heading 03.01" means immature fish, at a post-larval stage and includes fingerlings, parr, smolts and elvers.

<sup>2</sup> See footnote 1.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:  - Dried products  - Flours, meals and pellets of aquatic invertebrates, fit for human consumption  - Other	Manufacture from materials of any heading, including other materials of heading 03.07  Manufacture from materials of any heading, including other materials of heading 03.07  Manufacture in which all the materials of chapter 3 used must be wholly obtained	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapters 1 and 5 used are wholly obtained	
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	Manufacture in which the value of all materials used does not exceed 60 % of the ex-works price of the product.	
ex 05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511.10	- Bovine semen	Manufacture in which all the materials of Chapter 1 used are wholly obtained	
0511.91	- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	
0511.99	Other  - Horsehair, horsehair waste and natural sponges of animal origin  - Other	Manufacture in which all the materials of Chapters 1 and 5 used are wholly obtained  Manufacture in which all the materials of Chapters 1, 3 and 5 used are wholly obtained	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used are wholly obtained	
Chapter 9	Coffee, tea, maté and spices	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture from materials of any other Chapter except from Chapter 10	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from Chapter 7	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any other Chapter, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any other headings	
15.07 to 15.15	Vegetable oils and their fractions	Manufactured by refining crude oils	
ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapters 2 and 5 used are wholly obtained	
ex 16.01	Mortadella; hotdogs	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the materials used are classified within a heading other than that of the product	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any other heading	
ex 17.01	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which all the materials of Chapter 17 used are wholly obtained	
1701.99	Other	Manufacture from raw sugar	
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any other heading	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any other chapter	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 60 % of the ex-works price of the product	
Chapter 21	Miscellaneous edible preparations	Manufacture from materials of any other heading	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any other heading	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the materials of heading 22.01 used are wholly obtained	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture from materials of any other heading, provided that the value of all the materials used does not exceed 55 % of the ex-works price of the product	
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture from materials of any other heading, except from headings 08.08 and 20.09	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any other heading	
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	Manufacture in which all the materials used are wholly obtained	
23.09	Preparations of a kind used in animal feeding	Manufacture from materials of any other heading	
24.01	Unmanufactured tobacco; tobacco refuse.	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from heading 24.03	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	Manufacture from materials of any other heading	
ex Section V (Chapters 25 to 27)	Mineral products; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 25.15	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section VI (Chapters 28 to 38)	Products of the chemical or allied industries; except for:	Manufacture from materials of any other heading. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture from materials of any other heading, except from heading 11.08	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section VII (Chapters 39 and 40)	Plastics and articles thereof; rubber and articles thereof; except for:	Manufacture from materials of any other heading.	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from materials of any other heading, except from heading 40.11	
ex 40.17	Articles of hard rubber	Manufacture from hard rubber	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Section VIII (Chapters 41 to 43)	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut); except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather; or manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section IX (Chapters 44 to 46)	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section X (Chapters 47 to 49)	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XI (Chapters 50 to 63)	Textiles and textile articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XII (Chapters 64 to 67)	Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feather and articles made therewith; artificial flowers; articles of human hair	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XIII (Chapters 68 to 70)	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glass ware	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XIV (Chapter 71)	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section XV (Chapters 72 to 83)	Base metals and articles of base metal; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Section XVI (Chapters 84 and 85)	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Section XVII (Chapters 86 to 89)	Vehicles, aircraft, vessels and associated transport equipment	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Section XVIII (Chapters 90 to 92)	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product	
ex Section XIX (Chapters 94 to 96)	Miscellaneous manufactured articles; except for:	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.	
Section XXI (Chapter 97)	Works of art, collectors' pieces and antiques	Manufacture from materials of any other heading	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

APPENDIX 3 TO ANNEX IV**Specimens of movement certificate EUR. 1 and application for a movement certificate EUR. 1**

## Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

In the case of GCC, the specimen of Movement Certificate EUR.1 shall be:

MOVEMENT CERTIFICATE

1. <b>Exporter</b> (Name, full address, country)	<b>EUR.1</b> No <b>A 000.000</b>	
	See notes overleaf before completing this form.	
3. <b>Consignee</b> (Name, full address, country) (Optional)	2. <b>Certificate used in preferential trade between</b> ..... <b>and</b> ..... (Insert appropriate countries, groups of countries or territories)	
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>
6. <b>Transport details</b> (Optional)	7. <b>Remarks</b>	
8. <b>Item number; Marks and numbers; Number and kind of packages<sup>(1)</sup>; Description of goods</b>	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices (Optional)</b>
<b>11. COMPETENT AUTHORITY ENDORSEMENT</b> <i>Declaration certified</i> Export document <sup>(2)</sup> Form .....No ..... Of ..... Competent authority office ..... Issuing country or territory ..... Stamp ..... Place and date ..... ..... (Signature)	<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... (Signature)	

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate.

(2) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate <sup>(1)</sup> <input type="checkbox"/> was issued by the competent authority indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested.  ..... (Place and date)  Stamp  ..... (Signature)	..... (Place and date)  Stamp  ..... (Signature)  (1) Insert X in the appropriate box.

#### NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the competent authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

**APPLICATION FOR A MOVEMENT CERTIFICATE**

1. <b>Exporter</b> (Name, full address, country)	<b>EUR.1</b> No <b>A 000.000</b>	
	See notes overleaf before completing this form.	
3. <b>Consignee</b> (Name, full address, country) (Optional)	2. <b>Application for a certificate to be used in preferential trade between</b> ..... <b>and</b> ..... (Insert appropriate countries or groups of countries or territories)	
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>
6. <b>Transport details</b> (Optional)	7. <b>Remarks</b>	
8. <b>Item number; Marks and numbers; Number and kind of packages</b> <sup>(1)</sup> Description of goods	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices</b> (Optional)

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....

SUBMIT the following supporting documents <sup>(1)</sup>:

.....  
.....  
.....  
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

---

<sup>(1)</sup> For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

In the case of the EFTA States, the specimen of Movement Certificate EUR.1 shall be:

**MOVEMENT CERTIFICATE**

1. <b>Exporter</b> (Name, full address, country)	<b>EUR.1</b> No <b>A 000.000</b>		
	See notes overleaf before completing this form.		
3. <b>Consignee</b> (Name, full address, country) (Optional)	2. <b>Certificate used in preferential trade between</b> ..... <b>and</b> ..... (Insert appropriate countries, groups of countries or territories)		
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>	
6. <b>Transport details</b> (Optional)	7. <b>Remarks</b>		
8. <b>Item number; Marks and numbers; Number and kind of packages (1)</b> <b>Description of goods</b>	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices (Optional)</b>	
<b>11. CUSTOMS ENDORSEMENT</b> <i>Declaration certified</i> Export document (2) Form .....No ..... Of ..... Customs office ..... Issuing country or territory ..... ..... Place and date ..... ..... ..... (Signature)	Stamp		
<b>12. DECLARATION BY THE EXPORTER</b> I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... (Signature)			

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

(2) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate <sup>(1)</sup> <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested.  ..... (Place and date)  Stamp  ..... (Signature)	..... (Place and date)  Stamp  ..... (Signature)  (1) Insert X in the appropriate box.

#### NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

**APPLICATION FOR A MOVEMENT CERTIFICATE**

1. <b>Exporter</b> (Name, full address, country)	<b>EUR.1</b> No <b>A 000.000</b>	
	See notes overleaf before completing this form.	
3. <b>Consignee</b> (Name, full address, country) (Optional)	2. <b>Application for a certificate to be used in preferential trade between</b> ..... and ..... (Insert appropriate countries or groups of countries or territories)	
	4. <b>Country, group of countries or territory in which the products are considered as originating</b>	5. <b>Country, group of countries or territory of destination</b>
6. <b>Transport details</b> (Optional)	7. <b>Remarks</b>	
8. <b>Item number; Marks and numbers; Number and kind of packages<sup>(1)</sup></b> Description of goods	9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	10. <b>Invoices</b> (Optional)

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
 .....  
 .....

SUBMIT the following supporting documents<sup>(1)</sup>:

.....  
 .....  
 .....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....  
 (Place and date)

.....  
 (Signature)

---

(1) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

## ANNEX V

REFERRED TO IN PARAGRAPH 1(c) OF ARTICLE 2.1

FISH AND OTHER MARINE PRODUCTS

ANNEX VREFERRED TO IN PARAGRAPH 1(c) OF ARTICLE 2.1FISH AND OTHER MARINE PRODUCTSArticle 1

Fish and other marine products listed in Table 1 are covered by the provisions of this Agreement, except as otherwise provided for in this Annex.

**Table 1**

<b>Heading No.</b>	<b>HS Code</b>	<b>Description of products</b>
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>
	ex 0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia):  -- Of whales <sup>1</sup>
<b>Chapter 3</b>		<b>Fish and crustaceans, molluscs and other aquatic invertebrates.</b>
<b>05.11</b>		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>
	0511.91	- <b>Other:</b>  -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
<b>15.04</b>		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.<sup>2</sup></b>

<sup>1</sup> An import ban for whale products is applied by Liechtenstein, Oman and Switzerland on the basis of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES Convention).

<sup>2</sup> See footnote 1

Heading No.	HS Code	Description of products
15.16	ex 1516.10	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:</b> - Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals <sup>3</sup>
16.03	ex 1603.00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b> - Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates <sup>4</sup>
16.04		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>
16.05		<b>Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved.</b>
23.01	ex 2301.10  2301.20	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:</b> - Flours, meals and pellets, of meat or meat offal; greaves: -- Of whale <sup>5</sup> - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
23.09	ex 2309.90	<b>Preparations of a kind used in animal feeding:</b> - Other: -- Fish solubles

## Article 2

Upon the date of entry into force of this Agreement the EFTA States and GCC shall abolish all customs duties on imports, and charges having equivalent effect, for products listed in Table 1 originating in an EFTA State or in GCC, unless otherwise specified in Article 3 and Article 4.

<sup>3</sup> See footnote 1

<sup>4</sup> See footnote 1

<sup>5</sup> See footnote 1

Article 3

Switzerland, including the territory of Liechtenstein, may maintain customs duties on imports of products originating in GCC listed in Table 2.

**Table 2**

Heading No.	Description of products
ex 0511.91	Feedingstuffs for production animals
ex 15.04 and ex 1516.10	Fats and oils for human consumption
ex 2301.10 and ex 2301.20	Feedingstuffs for production animals
ex 2309.90	Feedingstuffs for production animals

Article 4

The customs duties applicable on import into GCC of certain products originating in an EFTA State and listed in Table 3 under category "B"; shall be eliminated five years after the date of entry into force of this Agreement.

**Table 3**

GCC Tariff No.	Description of products	Basic rate (%)	Category
0208 40 00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugons (mammals of the order Sirenia)	5	B <sup>6</sup>
1504 10 00	Fish-liver oils and their fractions	5	B
1504 20 00	Fats and oils and their fractions, of fish, other than liver oils	5	B
ex 1516 10 00	Animal fats and oils and their fractions, obtained entirely from fish or marine mammals	5	B <sup>7</sup>
1603 00 20	Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	5	B
2309 90 90	Other, fish solubles	5	B

<sup>6</sup> Oman applies an import ban.

<sup>7</sup> Oman applies an import ban for whale products.

## ANNEX VI

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.2

CUSTOMS DUTIES ON IMPORTS INTO GCC

ANNEX VIREFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.2CUSTOMS DUTIES ON IMPORTS

For products within HS Chapters 25-97 originating in an EFTA State, covered by this Annex, the following categories shall apply upon importation into GCC:

1. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products under this category;
2. Category X: Excluded from the scope of this Agreement;
3. Category P: Prohibited from importation into GCC.

HS CODE	DESCRIPTION	CATEGORY
25 24 10 00	- Crocidolite	P
25 24 90 00	- Other	P
29 05 45 00	-- Glycerol	B
29 05 51 00	-- Ethchlorvynol(INN)	B
29 05 59 00	-- Other	B
29 39 91 10	--- Cocaine	P
33 01 13 00	-- of lemon	B
33 01 30 10	--- Aloes (wood) resinoids	B
33 01 30 90	--- Other	B
33 01 90 11	---- For medicinal purposes	B
33 01 90 13	---- Rose water	B
33 01 90 19	---- Other	B
33 01 90 90	--- Other	B
33 02 10 00	- of a kind used in the food or drink industries	X
35 01 90 10	--- Casein glues	B
35 01 90 90	--- Other	B
35 02 11 00	-- Dried	B
35 03 00 10	--- Gelatin and its derivatives	B
35 03 00 90	--- Other	B

HS CODE	DESCRIPTION	CATEGORY
35 05 10 10	- - - Dextrin	B
35 05 10 20	- - - Pregelatinised or swelling starch	B
35 05 10 30	- - - Etherified or esterified starches	B
35 05 10 40	- - - Soluble starch (amylogen)	B
35 05 20 10	- - - From dextrans	B
35 05 20 20	- - - Starch glues	B
35 05 20 30	- - - Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers	B
35 05 20 90	- - - Other	B
38 09 91 10	- - - Softening agents of a kind used on clothes and towels (such as lenor)	B
38 09 91 90	- - - Other	B
38 09 92 00	- - Of a kind used in the paper or like industries	B
38 09 93 00	- - Of a kind used in the leather or like industries	B
38 23 11 00	- - Stearic acid	B
38 23 12 00	- - Oleic acid	B
38 23 19 00	- - Other	B
40 12 11 00	- - Of kind used on motor cars (including station wagons and racing cars)	X
40 12 12 00	- - Of a kind used on buses or lorries	X
40 12 13 00	- - Of a kind used on aircraft	X
40 12 19 00	- - Other	X
40 12 20 00	- Used pneumatic tyres	X
40 12 90 00	- Other	X
41 01 20 00	- Whole hides and skins of bovine animals of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	B
41 01 50 00	- Whole hides and skins, of a weight exceeding 16 kg	B
41 01 90 00	- Other, including bends and bellies	B
41 02 10 00	- With wool on	B
41 02 21 00	- - Pickled	B
41 02 29 00	- - Other	B
41 03 20 00	- Of reptiles	B
41 03 30 00	- Of swine.	X
41 06 31 00	- - In the wet state (including wet-blue)	X

HS CODE	DESCRIPTION	CATEGORY
41 06 32 00	- - In the dry state (crust)	X
41 13 20 00	- Of swine	X
68 11 40 00	- Containing asbestos	P
68 12 80 00	- of Crocidolite	P
68 12 93 00	- - Compressed asbestos fibre jointing, in sheets or rolls	P
68 13 20 00	- Containing asbestos	P

## ANNEX VII

REFERRED TO IN ARTICLE 3.16

SCHEDULE OF SPECIFIC COMMITMENTS

APPENDIX 1: GCC MEMBER STATES

APPENDIX 2: ICELAND

APPENDIX 3: LIECHTENSTEIN

APPENDIX 4: NORWAY

APPENDIX 5: SWITZERLAND

APPENDIX 1 TO ANNEX VII

**GCC MEMBER STATES – SCHEDULE OF SPECIFIC COMMITMENTS  
REFERRED TO IN ARTICLE 3.16**

**INTRODUCTORY NOTE:**

1. The specific commitments in this Schedule apply only to the territories of GCC Member States. The commitments and limitations contained herein apply only to the GCC Member States and EFTA States.
2. The following abbreviations are used to indicate the GCC Member States:  
  
GCC: Member States of the Cooperation Council for the Arab States of the Gulf  
UAE: United Arab Emirates  
BH: Kingdom of Bahrain  
KSA: Kingdom of Saudi Arabia  
OM: Sultanate of Oman  
QT: State of Qatar  
KW: State of Kuwait
3. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.
4. Commitments inscribed by a GCC Member State, or the way they are scheduled, can not be taken as reference to interpret the scope, meaning or effect of commitments by any other GCC Member State.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
<b>ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE<sup>1</sup></b>	<p>3) UAE: Commercial presence will be through either:</p> <p>(i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted), provided that such office or branch appoints a UAE “services agent”. The obligations of “services agent” shall be confined to rendering services i.e. issuing necessary licenses without requiring a share in the capital or interfering in the management; or</p> <p>(ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law.</p> <p>For some specific sectors and sub-sectors, commercial presence may be conditioned on benefits</p>	<p>3) UAE:</p> <p>(i) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a share holding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels.</p> <p>(ii) Government subsidized services may only be extended to UAE nationals.</p> <p>(iii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes</p>	

<sup>1</sup> The UAE, KW and QT will not offer any commitments in energy and energy related services. This offer does not include any commitment under these services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>in the form of technology transfer, Research &amp; Development programmes, technical assistance, and educational and training of local human resources.</p> <p>(iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below.</p>	<p>keeping in view the provisions of Article XIV, Paragraph (d) of GATS.</p>	
	<p>3) BH: Commercial Presence will be through:</p> <p>(i) a branch office or</p> <p>(ii) a representative office, or</p> <p>(iii) a company established in Bahrain with up to 100% foreign equity.</p>	<p>3) BH: Non-Bahraini nationals may not, other than by law or by succession, acquire the right of ownership to real estate and land within Bahrain. However, foreign establishments authorized to carry their activities in Bahrain may own the real-estate and the land only for the specific use related to the licensed project in accordance with the present laws and regulations governing foreign ownership of real estate.</p>	
	<p>3) KSA: Commercial presence for all services listed in this Schedule,</p>	<p>3) KSA: Foreign service suppliers require approval from the Saudi Arabian</p>	<p>KSA: All modes of supply: In all respects other than Zakat,</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Commercial presence for business services (as listed below)<sup>3</sup> subject to formation of a company, and registration of such a company under the Professional Companies Law.</p>	<p>(i) General Investment Authority for establishing commercial presence in Saudi Arabia according to the Foreign Investment Law of April 2000 and Article 5:3 of the Regulation of the Foreign Investment Act.</p> <p>(ii) Non Saudi nationals may acquire the right to own real estate in Saudi Arabia by succession. Foreign establishments authorized to carry on their activities in the Kingdom under the Foreign Investment Law may own real estate in accordance with the present laws and regulations governing foreign ownership of real estate.</p> <p>(iii) Non Saudi business entities and foreign natural persons are subject to income tax while Saudi entities and Saudi individuals are subject to Zakat. Future changes in Saudi tax code will not be less favourable to foreign service providers than the existing code.</p>	<p>taxation measures will be applied in conformity with Articles II and XVII and all other relevant provisions of the GATS.</p>

<sup>2</sup> Professional Services (1A), as in document MTN.GNS/W/120.  
<sup>3</sup> Professional Services (1A), as in document MTN.GNS/W/120.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) OM: Commercial presence may be through either:</p> <p>(i) a representative office (in all sectors); or</p> <p>(ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under Omani law (in all sectors); or</p> <p>(iii) a wholly foreign owned subsidiary and branch in sectors where specified in the Schedule.</p>	<p>(iv) Foreign service entities and foreign natural persons shall have access to subsidies available in the country. However some subsidies on certain services will be available to Saudis only.</p> <p>3) OM:  <ul style="list-style-type: none"> <li>Foreign nationals and foreign enterprises may own real estate only in designated tourist areas of Oman. However, foreign nationals and foreign enterprises may enter into 50-years renewable leases in most areas of Oman.</li> <li>Companies established in Oman with foreign equity of up to 100% will pay income taxes at the same rates as wholly owned Omani companies. However, foreign branches are taxed differently.</li> <li>Unbound with regards to making available to foreign service suppliers incorporating as a company in a GCC Member State incentives and assistance available for national services industries.</li> </ul> </p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) QT:</p> <ul style="list-style-type: none"> <li>Except in the banking sector, insurance companies, commercial agencies and purchase of real estate, investment up to 49 % in joint ventures locally incorporated under Qatari law with Qatar partner having not less than 51% equity.</li> <li>Foreign commercial presence may be required to provide certain benefits in the form of technology transfer, research and development programs, technical or marketing assistance and educational or training of local manpower.</li> <li>Energy services or services supplied to the energy sector are subject to public monopolies or to exclusive right granted to private operators.</li> </ul>	<p>3) QT:</p> <ul style="list-style-type: none"> <li>All Foreign natural or juridical persons can participate in no more than 25% of any single listed enterprise.</li> <li>Possessing, buying, selling or dealing in Qatari shares by foreigners is limited to 25% in the listed companies.</li> <li>Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from work or operations in Qatar, whereas local services suppliers or local Qatari companies may not be required to pay similar taxes (Law nr. 11 of 93). Foreign nationals or companies may obtain tax exemption for 5-10 years before making the investment.</li> <li>Acquisition of land or real estate by foreign natural persons or foreign juridical persons is not allowed. Foreigners can acquire land for economic activities on long lease particularly for industrial use.</li> </ul>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) KW:            • With the exemption of banks, financial institutions and other sectors and sub-sectors which are not stipulated as areas of commitments in the attached schedules, foreign commercial presence should be through:</p> <p>(i) a Kuwaiti Agent working in the same field of services or related to it (official agency contract</p>	<p>3) KW:            • Acquisition of land or real estate by foreign natural or juridical persons is not allowed. However, they can acquire land for economic activities in a short, medium or long term lease basis.            • Foreigners are allowed to possess, in Kuwaiti share holding companies according to Law No. 20 of the year 2000. And</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) a partnership with the capital of Kuwaiti Company, in which Kuwaiti portion should be 51% at least, and the aggregate portion of foreign capital should not exceed 49%; or</p> <p>(iii) Established of a Kuwaiti company with 100% foreign equity through the Kuwaiti foreign investment law No 08 / 2001 in the following sectors:</p> <p>(a) Construction.</p> <p>(b) Banks, investment corporations and foreign exchange companies which the Central Bank of Kuwait agrees to consider incorporation thereof.</p> <p>(c) Insurance companies which Ministry of Commerce and Industry agrees to incorporate.</p> <p>(d) Information technology and Software development.</p>	<p>foreigners must be residents in Kuwait.</p> <ul style="list-style-type: none"> <li>National services industries and services may have some kind of incentives and assistance, like industrial land blocks, easy financial loans, market research and marketing programs including the organization of exhibitions of facilitating its taking part in Kuwaiti pavilion in international fairs and exhibitions, with free or lowered costs, establishing of marketing centers (inside or outside the country), and/or granting discount on the prices of its advertising programmes in national television and national advertising agencies and some other incentives alike.</li> </ul>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(e) Hospital and other health services.</p> <p>(f) Tourism, hotels and entertainment.</p> <p>(g) Culture, information and marketing.</p> <ul style="list-style-type: none"> <li>Foreign commercial presence, must add some economic interests to the country, like high technology transfer, research and development programs, technical or marketing assistance and educational or training of local manpower, including condition to employ 30% of his work force with nationals.</li> <li>Commercial presence in all sectors and sub-sectors of Services shall need prior written permission from competent authorities according to Kuwaiti regulations.</li> </ul>		
	<p>4) Unbound, except for measures concerning the entry and temporary stay of natural persons in the following categories:</p>	<p>4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column.</p>	

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>A. Business Visitors B. Intra-Corporate Transferees C. Contractual Service Suppliers D. Independent Professionals E. Installers and Maintainers</p> <p>Presence of foreign natural persons as self-employers is not allowed.</p>	<p>KW &amp; QT: Housing and social programmes and some aspects of free health care, are limited to Kuwaiti and Qatari citizens.</p> <p>KW: National services industries and services may have some kind of incentives and assistance, like industrial land blocks, easy financial loans, market research and marketing programs including the organization of exhibitions of facilitating its taking part in Kuwaiti pavilion in international fairs and exhibitions, with free or lowered costs, establishing of marketing centers (inside or outside the country), and/or granting discount on the prices of its advertising programmes in national television and national advertising agencies and some other incentives alike.</p>	
	<p><b>A. Business Visitors</b></p> <p>A natural person who stays in a GCC Member State, without acquiring remuneration from within such Member State and without engaging in making</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>direct sales to the general public or supplying services, for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in GCC Member States:</p> <p>UAE: Entry and stay for persons in this category shall not be for more than 90 days in any 12 month period.</p> <p>BH: Entry and stay for persons in this category shall not be for more than three weeks.</p> <p>KSA: Entry and stay shall be for a period of no more than 180 days, including multiple entries.</p> <p>OM: Persons not based in Oman who visit Oman on behalf of a service supplier for business negotiations (and not for direct sale of services) or for doing preparatory work for establishing commercial presence in Oman. Entry for persons in this category</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>shall be for a period of 90 days.</p> <p>QT: Business Visitors: may enter and stay for an initial period of no more than 90 days.</p> <p>Business Visitors being a natural person who stays in Qatar for the purpose of participating in business meetings, business negotiations, preparation for establishing a commercial presence and other similar activities, without receiving remuneration within Qatar and does not engage in making direct sales to the general public.</p> <p>KW: Entry and stay shall be for one month and renewable for a maximum period of 90 days during one year.</p>		
	<p><b>B. Intra-corporate Transferees</b></p> <p>UAE:</p> <p>Intra-corporate transferees: managers, executives and specialists (as defined below) who have been in the employment of a juridical person of another Party outside the UAE, for a period of</p>		<p>UAE:</p> <p>- The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws.</p> <p>- Transparency: all</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>not less than one year prior to the date of application for entry into the UAE and are being transferred to a branch or affiliate in the UAE of the aforesaid juridical person. Entry will be subject to the following conditions:</p> <p>(i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier.</p> <p>(ii) Their entry shall be for a period of three years subject to renewable for additional years.</p> <p>(iii) Their stay in the UAE will be subject to UAE labour and immigration laws.</p> <p>BH:  <u>Intra-corporate transferees:</u>  managers, executives and specialists (as defined below) who have been in the employment of a juridical person of an EFTA State outside Bahrain, for a period of not less than one year prior to the date of application for entry into</p>		<p>disciplines concerning labour, residency and work permits laws are publicly available.</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Bahrain and are being transferred to a branch or affiliate in Bahrain of the aforesaid juridical person. Entry will be subject to the following conditions:</p> <p>(i) Establishments and companies constituted in Bahrain that have 10 or more employees must employ a minimum of Bahraini staff equivalent to between 15% and 50% of their total workforce. The exact percentage depends on the service sector in which the establishment/company operates, availability of Bahraini staff qualified to perform said services, date of establishment/company (number of years in the business), and proof that the business can sustain the number of employees.</p> <p>(ii) Establishments and companies constituted in Bahrain with less than 10 employees must employ at least one Bahraini.</p> <p>The entry and stay for such natural persons shall be for a</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>period of two years, renewable for similar periods.</p> <p>KSA: Intra-corporate transferees of managers, executives and specialists (as defined below), who have work experience for a period of at least three years in the same field prior to the date of application for entry into the Kingdom, to an affiliate in Saudi Arabia of a juridical person. Entry and stay of such managers, executives and specialists shall be subject to the following conditions:</p> <p>(i) Their number shall be limited to 25% of the total workforce of each service supplier. However, a minimum of three persons will be allowed. Alternatively to the above, the service supplier may have the following option, the number of managers, executives and specialists of each service supplier shall be limited to 15%; and the number of other foreign employees (i.e. other than managers, executives, or specialists) of each service</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>supplier shall be limited to 10%, or vice versa. However, a minimum of two intra-corporate transferees will be allowed as compliant with the 15% threshold.</p> <p>(ii) Their entry and stay shall be for a period of two years, renewable for similar periods.</p> <p>(ii) Certain positions in a company may be reserved for Saudi nationals in all categories. These positions are recruitment and personnel, receptionists, cashiers, civil security guards, and transaction (government relations) follow up.</p> <p>OM: Foreign employees of juridical persons are limited to 20% of the total number of personnel of a service supplier.</p> <p>The entry of such natural persons shall be for a period of two years subject to renewal for two additional years with a maximum of four years.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>QT:</p> <p>Intra-corporate transferee being a natural person who has been employed by a juridical person of the other Party for a period of not less than one year and who seeks temporary entry to provide services as a manager, an executive and a specialist (as defined below):</p> <ul style="list-style-type: none"> <li>Managers and executives: Their entry and stay in Qatar for a three year initial period, renewable annually, even beyond the initial three-year period.</li> <li>Specialists: may enter and stay for a period of no more than three years.</li> </ul> <p>KW:</p> <p>Natural persons employed by a juridical person of a Party for a period of not less than one year and who seek temporary entry to provide services as managers, executives and specialists (as defined below). Their entry shall be for a period of one year, renewable for additional one year.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><b>Definitions:</b></p> <p>Managers: persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service.</p> <p>Executives: Persons within an organization, who primarily direct the management of the organization, establish the goals and policies of the organization, exercise wide latitude in decision-making, and receive</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>only general supervision or direction from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks related to the actual provision of service or services of the organization.</p> <p>Specialists: persons within an organization who possess knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.</p> <p>QT: A Specialist means a natural person who has acquired proficiency in some trade or profession through a diploma or long work experience.</p>		
	<p><b>C. Contractual service suppliers</b></p> <p>UAE:</p> <ul style="list-style-type: none"> <li>The Directorates of Naturalization and Residence in the emirates of the UAE are authorized to issue a 90 (ninety) day visa renewable for a further</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>equal period to enter the UAE subject to approval by the Ministry of Labour and Social Affairs.</p> <ul style="list-style-type: none"> <li>This visa is issued to an applicant who is entering the UAE on a temporary mission connected with a private or public company or corporation operating in the UAE on condition that she or he is sponsored by one of its competent staff or by an official body and is a member of any of the following professions:</li> </ul> <p>(i) Businessmen</p> <p>(ii) Directors, Representatives, Sale Managers of companies and auditors.</p> <p>(iii) Representatives of companies and commercial enterprises delegated on a mission connected with a trade activity in the UAE.</p> <p>(iv) Engineers, physicians, lawyers and qualified technicians.</p> <p>BH:</p>		

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Employees of contractual service suppliers, i.e. employees of juridical persons with no commercial presence in Bahrain, who have obtained a service contract in Bahrain requiring the presence of their employees in order to fulfill the contract.</p> <p>Entry and stay of such persons shall be for a period of no more than 180 days.</p> <p>KSA: Employees of contractual service suppliers, i.e. employees of juridical persons with no commercial presence in Saudi Arabia, who have obtained a service contract in Saudi Arabia requiring the presence of their employees in order to fulfill the contract.</p> <p>Entry and stay of such persons shall be for a period of no more than 180 days which would be renewable.</p> <p>Entry of such persons shall be allowed only for the following sub-sectors on business services:</p>		

Modes of supply: 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>- Legal services (Part of CPC 861)</li> <li>- Architectural services (CPC 8671)</li> <li>- Urban planning and landscape architectural services (CPC 8674)</li> <li>- Engineering services (CPC 8672)</li> <li>- Integrated engineering services (CPC 8673)</li> <li>- Related scientific and technical consulting (CPC 8675)</li> <li>- Technical testing &amp; analysis services (CPC 8676)</li> <li>- Translation services (CPC 87905)</li> <li>- Environmental services (all sub-sectors) (CPC 94010 + 94020 + 9403 + 9404 + 9405 + 9406 + 9409)</li> <li>- Services incidental to mining (CPC 883 + 5115)</li> </ul>		

Modes of supply: 1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>- Management consulting services (CPC 8650)</li> <li>- Services related to management consulting (CPC 8660)</li> <li>- Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866)</li> <li>- Accounting, auditing &amp; bookkeeping (CPC 8621 + 8622)</li> <li>- Medical &amp; dental services (CPC 9312)</li> <li>- Inter-disciplinary research and development services (CPC 85300)</li> <li>- Computer &amp; related services (CPC 841-845 + 849)</li> <li>- Construction and related engineering services (CPC 511-518)</li> <li>- Travel agency and tour operator services, excluding for Umra and Hajj (CPC 7471) (Only KSA)</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>- Restaurant services, including catering services (except bars, nightclubs, etc.) (CPC 6421 + 6422 + 6423)</p> <p>QT &amp; KW: Unbound.</p> <p>OM: Persons who are employees of an enterprise outside Oman, not having commercial presence in Oman, which has concluded a services contract with an enterprise engaged in substantive business in Oman and who provide a service in Oman as professionals on behalf of enterprise outside Oman. Entry and stay of persons in this category shall be for a period of 90 days.</p>		
	<p><b>D. Independent Professionals</b></p> <p>All GCC Member States except KSA: Unbound.</p> <p>KSA: Independent Professionals (i.e. natural persons) as part of a service contract with juridical</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>person in Saudi Arabia for rendering professional services in which he/she possesses the necessary academic credentials and professional qualifications with three years experience in the same field. Their entry and stay shall be for a period of 180 days, which may be renewable.</p> <p>Entry of such persons shall be allowed only for the following:</p> <ul style="list-style-type: none"> <li>- Computer &amp; related services (CPC 841-845 + 849)</li> <li>- Construction &amp; related engineering services (CPC 512, 513, 516 + 517)</li> <li>- Accounting, auditing and bookkeeping services (CPC 8621 + 8622)</li> <li>- Taxation services (CPC 87905)</li> <li>- Architectural services (CPC 8671)</li> <li>- Pilot &amp; Crews</li> <li>- Legal services (part of CPC 861)</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>- Medical &amp; dental services (CPC 9312)</li> <li>- Interdisciplinary research and development services (CPC 85300)</li> <li>- Management consulting services (CPC 8650)</li> <li>- Building cleaning services (CPC 874)</li> </ul> <p>Entry and stay shall be for a period of 90 days, which would be renewable for a similar period.</p>		
	<p><b>E. Installers and Maintainers</b></p> <p>All GCC Member States except BH &amp; KSA: Unbound.</p> <p>BH &amp; KSA: Qualified specialists supplying installation or maintenance services. The supply of that service has to occur on a contractual basis between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being juridical persons.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	BH: Temporary entry is granted for a period of stay of no more than 180 days.  KSA: Temporary entry is granted for a period of stay of no more than 90 days which would be renewable.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>II. SECTOR SPECIFIC COMMITMENTS</b>			
<b>I. BUSINESS SERVICES</b>			
<b>A. Professional Services</b>			
a. Legal Services (CPC 861)	1) All GCC Member States except KW: None. KW: Unbound.	1) All GCC Member States except KW: None. KW: Unbound.	
UAE, KSA & QT: Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)	2) All GCC Member States except, KW: None. KW: Unbound.	2) All GCC Member States except KW: None. KW: Unbound.	
BH: Legal advisory services for foreign law and international law (Part of CPC 861)	3) UAE: Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement up to 100% foreign equity will be allowed. BH:	3) UAE: Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions. BH & OM: None.	
OM: Only for consultancy for home country law, third country law and international law (Part of CPC 861)	(i) Non-Bahraini and non-GCC lawyers, resident in Bahrain, may supply legal advisory services in the territory of Bahrain, if employed by a lawyer licensed to	QT: Non-Qatari lawyers cannot plead in Qatar courts.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) For greater certainty, legal consultants of an EFTA State, either as individuals or firms, may supply legal advisory services in Bahrain, with respect to the laws of countries other than Bahrain, upon obtaining a license from the Bahrain authorities, if the individual providing the legal advice is licensed to practice in the jurisdiction with respect to which he is providing the advice.</p> <p>KSA: Foreign equity limited to 75%.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership.</p> <p>KW: Unbound.</p> <p>4) All GCC Member States except QT and KW: Unbound, except as indicated in the horizontal section.</p>	<p>KW: Unbound.</p> <p>4) All GCC Member States except QT and KW: Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>b. Accounting, auditing and book-keeping services (CPC 8621 &amp; 8622)</p>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p> <p>3) UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. BH: (i) If an audit office is a corporation, it shall be in the form of a professional specialized partnership. (ii) In the case of licensed foreign audit offices, each of them shall have an operational office in Bahrain under the responsibility of Bahraini partner (whether salarized or actual partner).</p>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p> <p>3) All GCC Member States except QT &amp; KW: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. KW: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>KSA: Foreign equity limited to 75%, to go to 80% after three years from the entry into force of the Agreement.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership.</p> <p>KW: Unbound.</p>	<p>4) All GCC, except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	
<p>c. Taxation Services (CPC 8630)</p> <p>UAE &amp; QT: Only the following sub-sectors:</p> <ul style="list-style-type: none"> <li>- Business tax planning and consulting (CPC 86301)</li> <li>- Business tax preparation and review services (CPC 86302)</li> </ul>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Architectural Services (CPC)	<p>3) QT: None. UAE &amp; KSA: Foreign equity limited to 75%. BH: Taxation services are provided by registered audit firms in Bahrain: (i) If an audit office is a corporation, it shall be in the form of a professional specialized partnership. (ii) In the case of licensed foreign audit offices, each of them shall have an operational office in Bahrain under the responsibility of Bahraini partner (whether salarized or actual partner). OM: Foreign equity is limited up to 70%. KW: Unbound.</p>	<p>3) All GCC Member States except QT &amp; KW: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. KW: Unbound.</p>	
	<p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.</p>	<p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.</p>	
	<p>1) None.</p>	<p>1) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8671)			
e. Engineering Services (CPC 8672)	2) None.	2) None.	
f. Integrated Engineering Services (CPC 8673)	3) BH & KW: None. UAE & KSA: Foreign equity limited to 75%. OM: Foreign equity is limited up to 70%. QT: None other than that commercial presence must take the form of a sole proprietorship or a partnership.	3) None.	
g. Urban planning and landscape architectural services (CPC 8674)	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
h. Medical and dental services (CPC 9312)	1) UAE, KSA & OM: None. BH, QT & KW: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) BH & KW: Unbound. QT: None.	1) UAE, KSA & OM: None. BH, KW & QT: Unbound. 2) All GCC Member States except BH & KW: None. BH & KW: Unbound. 3) All GCC Member States except BH & KW: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>i. Veterinary services (CPC 93201) For QT: CPC 932</p>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p>	<p>1) All GCC Member States except KW: None. KW: Unbound.</p> <p>2) All GCC Member States except KW: None. KW: Unbound.</p>	
	<p>4) All GCC Member States except BH &amp; KW: Unbound, except as indicated in the horizontal section. BH &amp; KW: Unbound.</p>	<p>4) All GCC Member States except BH, QT &amp; KW: Unbound, except as indicated in the horizontal section. BH &amp; KW: Unbound. QT: Unbound, except as indicated in the horizontal section. Residency required.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. <u>Computer and Related Services</u>			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) All GCC Member States except QT: None. QT: Unbound.	1) All GCC Member States except QT: None. QT: Unbound.	
b. Software implementation services (CPC 842)	2) All GCC Member States except QT: None. QT: Unbound.	2) All GCC Member States except QT: None. QT: Unbound.	
c. Data processing services (CPC 843)			
	3) BH & QT: None. KSA & UAE: Foreign equity is limited to 75%. KW: Unbound. OM: Foreign equity is limited up to 70%.	3) All GCC Member States except KW: None. KW: Unbound.	
	4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section. KW: Unbound.	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound, except as indicated in the horizontal section. Residency required. KW: Unbound.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Data base services (CPC 844)  Maintenance and repair services of office machinery and equipment including computers (CPC 845) (Excluding QT & KW)  e. Other computer services (CPC 849) (Excluding QT)	3) UAE: - None for services under CPC 841-845. - For CPC 849 foreign equity is limited to 70%. Within seven years from the entry into force of the Agreement 100% foreign equity will be allowed.  BH, KSA, QT & KW: None.  OM: Foreign equity is limited up to 70%. Commercial presence of wholly foreign-owned subsidiaries is permitted.	3) None.  4) Unbound, except as indicated in the horizontal section.	
C. <u>Research and Development Services</u>  a. R&D services on natural sciences (CPC 851)  b. R&D services on social sciences and humanities (CPC 852)  c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) All GCC Member States except OM: None.  OM: Foreign equity is limited up	1) None. 2) None. 3) None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rental and Leasing Services</u> without Operators UAE: excluding rental and leasing services relating to cars	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
a. Relating to ships (CPC 83103) QT: Excluded	1) All GCC Member States except OM, QT & KW: None.	1) All GCC Member States except OM, QT & KW: None.	
b. Rental to aircraft (CPC 83104) (Only KSA & QT)	OM, QT & KW: Unbound.	OM, QT & KW: Unbound.	
c. Relating to other transport equipment (CPC 83101 + 83102 + 83105) QT: Excluded	2) All GCC Member States except OM, QT & KW: None. OM, QT & KW: Unbound.	2) All GCC Member States except OM, QT & KW: None. OM, QT & KW: Unbound.	
d. Relating to other machinery and equipment (CPC 83106 - 83109) QT: Only CPC 83106 + 83109	3) All GCC Member States except UAE, OM & KW: None. UAE: Foreign equity limited to 70%. OM & KW: Unbound.	3) All GCC Member States except OM & KW: None. OM & KW: Unbound.	
e. Leasing or rental services concerning household goods (CPC 832) (Only KSA)	4) All GCC Member States except OM, QT & KW: Unbound, except as indicated in the horizontal section.	4) All GCC Member States except OM, QT & KW: Unbound, except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Other Business Services</u>			
a. Advertising services (CPC 871) KSA: Only for sale or leasing services of advertising space or time (CPC 8711)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE: Foreign equity limited to 70%. OM: Foreign equity is limited up to 70%. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Market research and public opinion polling services (CPC 864) KSA, OM & QT: Only market research services (CPC 86401)	<p>1) None.</p> <p>2) None.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: Foreign equity limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
c. Management consulting services (CPC 8650) QT: CPC 865	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) All GCC Member States except QT: None.</p> <p>QT: None, except that services provider must demonstrate sufficient experience in the same</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Services related to Management Consulting (CPC 8660)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) All GCC Member States except QT: None. QT: None, except that services provider must demonstrate sufficient experience in the same field. 4) Unbound, except as indicated in the horizontal section.	
e. Technical testing and analysis services (CPC 8676)	1) None. 2) None. 3) All GCC Member States except OM: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in	1) None. 2) None. 3) None. 4) Unbound, except as indicated in	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f. Services incidental to agriculture, hunting and forestry (CPC 881) - BH: Only the following sub-sector: Services incidental to agriculture (CPC 88110)	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE & QT: Unbound. OM: Foreign equity is limited up to 70%.	1) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 2) All GCC Member States except UAE & QT: None. UAE & QT: Unbound. 3) All GCC Member States except UAE & QT: None. UAE & QT: Unbound.	
g. Services incidental to fishing (CPC 882)	1) All GCC Member States except OM & KW: Unbound. OM & KW: None.	1) All GCC Member States except OM & KW: Unbound. OM & KW: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h. Services incidental to mining (CPC 883+5115) BH, KSA & OM only BH: limited to CPC 883	<p>2) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: None.</p> <p>3) All GCC Member States except OM &amp; KW: Unbound. OM: Foreign equity is limited up to 70%. KW: None.</p> <p>4) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: Unbound, except as indicated in the horizontal section.</p>	<p>2) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: None.</p> <p>3) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: None.</p> <p>4) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: Unbound, except as indicated in the horizontal section.</p>	
	<p>1) None.</p> <p>2) None.</p> <p>3) BH &amp; KSA: None. OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>i. Services incidental to manufacturing (CPC 884+885, except for 88442)</p>	<p>the horizontal section.</p> <p>1) All GCC Member States except UAE, BH &amp; QT: None.</p> <p>2) All GCC Member States except BH &amp; QT: None.</p> <p>3) UAE: Foreign equity limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%.</p> <p>BH &amp; QT: Unbound.</p> <p>KSA &amp; KW: None.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) All GCC Member States except BH &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH &amp; QT: Unbound.</p>	<p>the horizontal section.</p> <p>1) All GCC Member States except UAE, BH &amp; QT: None.</p> <p>2) All GCC Member States except BH &amp; QT: None.</p> <p>3) All GCC Member States except BH &amp; QT: Unbound.</p> <p>4) All GCC Member States except BH &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH &amp; QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
j. Services incidental to energy distribution (CPC 887) KSA & OM only	1) None. 2) None. 3) KSA: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
m. Related to scientific and technical consulting services (CPC 8675)	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity limited to 75%. After 5 years from the entry into force of the Agreement foreign equity will be allowed up to 100%.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861-8866)</p>	<p>OM: Foreign equity is limited up to 70%.</p> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.</p> <p>1) All GCC Member States except UAE &amp; QT: None</p> <p>UAE &amp; QT: Unbound.</p> <p>2) All GCC Member States except UAE &amp; QT: None. UAE &amp; QT: Unbound.</p> <p>3) All GCC Member States except UAE, OM &amp; QT: None</p> <p>UAE: Foreign equity limited to 75%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.</p> <p>1) All GCC Member States except UAE &amp; QT: None</p> <p>UAE &amp; QT: Unbound.</p> <p>2) All GCC Member States except UAE &amp; QT: None UAE &amp; QT: Unbound.</p> <p>3) All GCC Member States except QT: None. QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>o. Building-Cleaning Services (CPC 874) (KSA excluded)</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.</p>	
	<p>1) UAE, BH &amp; QT: Unbound. OM &amp; KW: None.</p> <p>2) UAE, BH &amp; QT: Unbound. OM &amp; KW: None.</p> <p>3) UAE: Foreign equity is allowed up to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. BH &amp; QT: Unbound. OM: Foreign equity is limited up to 70%.</p>	<p>1) UAE, BH &amp; QT: Unbound. OM &amp; KW: None.</p> <p>2) BH &amp; QT: Unbound. UAE, OM &amp; KW: None.</p> <p>3) All GCC Member States except OM &amp; KW: Unbound. OM &amp; KW: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
p. Photographic Services (CPC 8750) For QT: CPC 875	<p>1) All GCC Member States except OM: None. OM: Unbound.</p> <p>2) All GCC Member States except OM: None. OM: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None. UAE: Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Unbound.</p> <p>4) All GCC Member States except OM &amp; QT: Unbound, except as</p>	<p>1) All GCC Member States except OM: None. OM: Unbound.</p> <p>2) All GCC Member States except OM: None. OM: Unbound.</p> <p>3) All GCC Member States except UAE, OM &amp; QT: Unbound.</p> <p>4) All GCC Member States except OM &amp; QT: Unbound, except as</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
q. Packaging Services (CPC 8760) For QT: CPC 876	1) None. 2) None. 3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None.	
r. Printing and publishing services (CPC 88442)	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound.	1) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 2) All GCC Member States except UAE, KSA & KW: Unbound.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
s. Convention services (CPC 87909)*	1) None. 2) None.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound.	
	3) All GCC Member States except UAE, KSA & KW: Unbound. UAE: Foreign equity is allowed up to 70%. KSA & KW: None.	3) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None.	
	4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	4) All GCC Member States except UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	

\*The (\*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t. Other (CPC 879) For OM: Specialty design services (CPC 87907) For BH: Translation services (CPC 87905) Specialty design services (CPC 87907) For KSA: Other (e.g. public relations services) Translation services (CPC 87905)	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) UAE: Foreign equity is allowed up to 75%. For CPC 87905, foreign equity is allowed up to 75%. Within 5 years from the entry into force of	1) All GCC Member States except QT & KW: None. QT & KW: Unbound. 2) All GCC Member States except QT & KW: None. QT & KW: Unbound. 3) All GCC Member States except QT & KW: None. QT & KW: Unbound.	
	3) All GCC Member States except UAE & OM: None. UAE: Foreign equity is allowed up to 70%. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	3) All GCC Member States except QT: None. QT: Unbound. 4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Specialty design services (CPC 87907)	<p>the Agreement 100% foreign equity will be allowed.</p> <p>BH &amp; KSA: None.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>QT &amp; KW: Unbound.</p> <p>4) All GCC Member States except UAE, QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>UAE, QT &amp; KW: Unbound.</p>	<p>4) All GCC Member States except UAE, QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>UAE, QT &amp; KW: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
2. <u>COMMUNICATION SERVICES</u> KW: Will submit an offer on postal and courier services by December 2012. This offer will be in conformity with international rules and standards pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility: (1) to own and control a majority share of establishments in Kuwait; (2) not to limit cross-border supply of express delivery services.				
A. <u>Postal Services (CPC 7511)</u> Excluding: BH, KSA, OM, QT & KW	Only handling of documents, letter posts, and parcels  UAE only	1) None. 2) None. 3) Foreign equity limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	KSA: When consultancy related to the provision of postal services (CPC 7511**) are privatized, they will also be opened for foreign service suppliers.
B. <u>Courier Services (CPC 7512)</u>	BH: Only multi-modal courier services (foreign destinations)	1) All GCC Member States except QT & KW: None.	1) All GCC Member States except QT & KW: None.	KSA: - Foreign express

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>only, excluding letters)                      QT: Land-based international courier services only</p>	<p>2) QT &amp; KW: Unbound.                      All GCC Member States except QT &amp; KW: None.                      QT &amp; KW: Unbound.                      3) UAE: foreign equity limited to 49%.                      BH: The investment capital should be no less than 100,000 Bahraini Dinar.                      KSA: None.                      OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.                      QT: The number of foreign suppliers is frozen at the level existing on March 1995 (6 firms).                      KW: Unbound.</p>	<p>2) QT &amp; KW: Unbound.                      All GCC Member States except QT &amp; KW: None.                      QT &amp; KW: Unbound.                      3) All GCC Member States except KW: None.                      KW: Unbound.</p>	<p>delivery operators will have a treatment no less favourable than that accorded to the Postal Office for its activities in express delivery.</p>
	<p>4) All GCC Member States except KW: Unbound, except as</p>	<p>4) All GCC Member States except KW: Unbound, except as</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Telecommunication Services: PART ONE (Excluding KSA, QT <sup>3</sup> & KW)	indicated in the horizontal section. KW: Unbound.	indicated in the horizontal section. KW: Unbound.	
<p>KW: Will submit an offer on communications services by December 2012. This offer will be in conformity with international rules and standards pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility: (1) to own and control a majority share of establishments in Kuwait, (2) not to limit cross-border supply of express delivery services.</p> <p><b>HORIZONTAL COMMITMENTS:</b></p> <ul style="list-style-type: none"> <li>The commitments taken are based on the scheduling principles provided by the following WTO documents: "Notes for scheduling Basic Telecom Services Commitments" (S/GBT/W/2/Rev.1) and "Market Access Limitations on Spectrum Availability" (S/GBT/W/3).</li> <li>This Schedule on basic telecommunication does not include any broadcasting services.</li> </ul> <p>UAE:</p> <ul style="list-style-type: none"> <li>This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TRA regulatory framework on different issues including but not limited to the spectrum license.<sup>4</sup></li> </ul> <p>OM: Reference to CPC codes do not apply to Oman.</p>			
	3) UAE: Any network installed in		

<sup>3</sup> QT: Places "Unbound" for all modes under Market Access and National Treatment for all sub-sectors under this sector pending the completion of the process of the Qatar Domestic Regulations.

<sup>4</sup> "Broadcasting services" is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, television transmissions or other types of transmissions. In the Telecommunications Law of the UAE, broadcasting is not part of basic telecommunication services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>a. Voice telephone services (CPC 7521)</p> <p>BH: Including the following sub-sectors:</p> <ul style="list-style-type: none"> <li>Public telephone services (CPC 75211)</li> <li>Public long distance telephone services (CPC 75212)</li> <li>Mobile telephone services (CPC 75213)</li> </ul>	<p>1) UAE must be operated by a company registered in UAE, the foreign equity of which shall be limited to 49%.</p> <p>UAE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE: Duopoly until 31 December</p> <p>(i)</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) 2015. Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>b. Packet-switched data transmission services (CPC 7523**)</p>	<p>1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain.</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column. OM: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE:            (i) Duopoly until 31 December 2015.            (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either:            (i) a branch office; or            (ii) a company established in Bahrain</p>	<p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>c. Circuit-switched data transmission services (CPC 7523**)</p>	<p>1) UAE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column. OM: None.</p> <p>2) UAE: None, except as indicated in the market access column. BH &amp; OM: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Telex services (CPC 7523**)	<p>1) UAE: Only companies with commercial presence may provide telecom services.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
	<p>BH &amp; OM: None.</p> <p>3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p>	<p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE:                      (i) Duopoly until 31 December 2015.                      (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p>	<p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>e. Telegraph services (CPC 7522**)</p>	<p>1) UAE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE:                      (i) Duopoly until 31 December 2015.                      (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either:                      (i) a branch office; or                      (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p>	<p>in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	
	<p>4) Unbound, except as indicated in</p>	<p>4) Unbound, except as indicated in</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f. Facsimile services (CPC 7521** + 7529**) + 7529**)	<p>1) UAE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE: Duopoly until 31 December 2015.</p> <p>(i) Starting no later than December 2015, the TRA will consider the</p> <p>(ii)</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
g. Private leased circuit services (CPC 7522** + 7523**)	<p>1) feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
	<p>1) U/AE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications</p>	<p>1) U/AE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up</p>	<p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h. Electronic mail (CPC 7523***)	<p>1) UAE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p>	<p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.  BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.  OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.	3) None.	
i. Voice mail (CPC 7523**)	4) Unbound, except as indicated in the horizontal section.  1) UAE: Only companies with commercial presence may provide telecom services.  BH: Provision of telecom services is subject to licensing in	4) Unbound, except as indicated in the horizontal section.  1) UAE & BH: None, except as indicated in the market access column.  OM: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE:                      (i) Duopoly until 31 December 2015.                      (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either:</p>	<p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.  OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.	4) Unbound, except as indicated in the horizontal section.	
j. On-line information and database retrieval (CPC 7523**)	1) UAE: Only companies with commercial presence may provide telecom services.  BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.  OM: None.	1) UAE & BH: None, except as indicated in the market access column.  OM: None.	2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory
	2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory	2) UAE: None, except as indicated in the market access column.  BH & OM: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
k. Electronic data interchange	<p>1) UAE: Only companies with</p> <p>2) Consumption abroad</p> <p>3) Commercial presence</p> <p>4) Presence of natural persons</p> <p>framework in the UAE and in the territory of that State. BH &amp; OM: None.</p> <p>3) UAE: (i) Duopoly until 31 December 2015. (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either: (i) a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) UAE &amp; BH: None, except as</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(EDD) (CPC 7523)	<p>commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE:            (i) Duopoly until 31 December 2015.            (ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required</p>	<p>indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>1. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)</p>	<p>1) U/AE: Only companies with commercial presence may provide telecom services. BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain. OM: None.</p>	<p>1) U/AE &amp; BH: None, except as indicated in the market access column. OM: None.</p>	
	<p>4) Unbound, except as indicated in the horizontal section.  (i) Commercial Presence will be through either: a branch office; or (ii) a company established in Bahrain with up to 100% foreign equity. OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p> <p>3) UAE: Duopoly until 31 December 2015.</p> <p>(i) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either:</p> <p>(i) a branch office; or</p> <p>(ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p>	<p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>m. Code and protocol conversion (n.a.)</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE: Only companies with commercial presence may provide telecom services.</p> <p>BH: Provision of telecom services is subject to licensing in Bahrain, which requires a commercial presence in Bahrain. Cross-border supply is possible through commercial agreement with a telecommunications licensee in Bahrain.</p> <p>OM: None.</p> <p>2) UAE: Residents are allowed to purchase telecom services in the territory of an EFTA State according to the regulatory framework in the UAE and in the territory of that State.</p> <p>BH &amp; OM: None.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE &amp; BH: None, except as indicated in the market access column.</p> <p>OM: None.</p> <p>2) UAE: None, except as indicated in the market access column.</p> <p>BH &amp; OM: None.</p>	<p>3) UAE: Duopoly until 31 December 2015.</p> <p>3) None.</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Starting no later than December 2015, the TRA will consider the feasibility of the suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>BH: Commercial Presence will be through either:</p> <p>(i) a branch office; or</p> <p>(ii) a company established in Bahrain with up to 100% foreign equity.</p> <p>OM: Foreign equity is limited up to 70%. Commercial presence in the form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>o. Others: (Only OM)</p> <ul style="list-style-type: none"> <li>• Mobile and personal communications services and systems</li> <li>• including the following services:</li> </ul>	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited up to 70%. Commercial presence in the</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> <li>○ Mobile/Cellular service.</li> <li>○ Analogue/digital services</li> <li>○ Personal communication services.</li> <li>○ Mobile data services</li> <li>● Paging services</li> <li>● Internet</li> <li>● Payphone and Calling Card Services</li> </ul>	<p>4) form of wholly foreign-owned subsidiaries is permitted.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>C. <u>Telecommunication Services: PART TWO</u></p> <p>The commitment on telecommunication services of KSA is in the following section</p>			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>HORIZONTAL COMMITMENTS:</b>			
<p>General conditions for this sub-sector: The commitments taken by the Kingdom of Saudi Arabia are based on the scheduling principles provided by the following WTO documents: Notes for scheduling Basic Telecom Services Commitments (S/GBT/W/2/Rev.1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3).</p> <p>This commitment is subject to the following general conditions:</p> <ul style="list-style-type: none"> <li>Any telecom service supplied in Saudi Arabia on a commercial presence basis (Mode 3) must be supplied by a company registered in Saudi Arabia, the foreign equity of which shall be limited to the percentage levels mentioned below.</li> <li>This schedule on basic telecommunication does not include any broadcasting services<sup>5</sup></li> <li>Cross-border supply is subject to commercial agreement with a legal entity/entities licensed or authorized by the Communications And Information Technology Commission (CITC) in the Kingdom of Saudi Arabia.</li> </ul>			
1. Basic telecommunication services	(1) None (2) None (3) None, except services offered as public telecommunications services must be provided by a public joint stock company. Foreign equity is limited to 60.	(1) None (2) None (3) None	
- Public Fixed – facilities-based	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
a. Voice telephone services			
f. Facsimile services			
i. Voice mail			
<u>Public Fixed – non-facilities-based</u>	(1) None (2) None (3) None, except foreign equity shall	(1) None (2) None (3) None	
<u>Private fixed – facilities-based or</u>			

<sup>5</sup> A broadcasting service is defined as a radio communication service in which the transmissions are intended for direct reception by the general public, including sound transmissions, or television transmissions. However, carrying a signal between broadcasting stations and transmitters is part of telecommunications services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p><u>non-facilities based</u></p> <p>a. Voice telephone services f. Facsimile services i. Voice mail</p>	<p>be limited to 70%.</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	
<p>2. <u>Public or Private – facilities-based or non-facilities-based</u></p> <p>b. Packet-switched data transmission services c. Circuit-switched data transmission services d. Telex services e. Telegraph services g. Private leased circuit services - Value-added services h. Electronic mail j. On-line information and data base retrieval k. Electronic data interchange (EDI) l. Enhanced/value-added facsimile services, including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (incl.</p>	<p>(1) None (2) None (3) None, except foreign equity shall be limited to 70%. (4) Unbound, except as indicated in the horizontal section</p>	<p>(1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o. transaction processing) Paging Internet Services			
p. Internet Services			
3. <u>Others</u> Mobile telephone services	(1) None (2) None (3) None, except that mobile voice services offered as a facilities-based public telecommunications service must be provided by a public joint stock company. Foreign equity shall be limited to 60%.	(1) None (2) None (3) None	
A.1. Public Mobile – facilities-based			
a. Voice			
f. Facsimile			
i. Voice mail	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
A.2. Private Mobile (facilities-based or non-facilities based) and Public Mobile non-facilities-based	(1) None (2) None (3) None, except that foreign equity shall be limited to 70%.	(1) None (2) None (3) None	
a. Voice			
f. Facsimile	(4) Unbound, except as indicated in the horizontal section	(4) Unbound, except as indicated in the horizontal section	
i. Voice mail			
Satellite services: - VSAT - GMPCS - Sale of satellite capacity to legal entities licensed or authorized by CITC to use such capacity in the Kingdom of Saudi Arabia.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Audiovisual Services</u>			
PART I: KSA only			
1. References below to "home video entertainment" include, but are not limited to, video tapes and digitally encoded video.			
2. Nothing in this commitment shall require Saudi Arabia to provide a means of exhibition or transmission of audiovisual services not offered by the Saudi Government to the public generally.			
a. Motion picture and home video entertainment distribution services (CPC 96113) to other industries for public entertainment, television broadcasting, or sale or rental to others <sup>6</sup>	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section.	
PART II: OM only			

<sup>6</sup> For purposes of clarity, this commitment relates only to the distribution, i.e., licensing of motion pictures of videotapes, and does not cover their television broadcast.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Motion picture and videotape distribution services (CPC 9611)	1) None. 2) None. 3) Foreign equity limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
b. Cinema ownership & operation (CPC 9612)	1) None. 2) None. 3) Foreign equity limited to 51%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			
A. <u>General Construction Work for Buildings (CPC 512)</u>	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None.	1) UAE & QT: Unbound*. BH, KW & KSA: Unbound*, except for consultancy and advisory related services. OM: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: (i) Foreign equity is allowed up to 49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%.</p> <p>(ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.</p>	<p>2) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p>B. <u>General Construction Work for Civil Engineering (CPC 513)</u></p>	<p>1) UAE &amp; QT: Unbound*. BH, KSA &amp; KW: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None. UAE: Foreign equity is allowed up to (i)</p>	<p>1) UAE &amp; QT: Unbound*. BH, KSA &amp; KW: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC States except QT: None QT: Unbound.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%.</p> <p>(ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.</p> <p>OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Installation and Assembly Work (CPC 514 + 516)</u>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE &amp; QT: Unbound*. BH, KW &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: (i) Foreign equity is allowed up to 49% After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE &amp; QT: Unbound*. BH, KW &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Building Completion and Finishing Work</u> (CPC 517)	<p>75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.</p> <p>OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE &amp; QT: Unbound*, BH, KW &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) UAE &amp; QT: Unbound*, BH, KW &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE:            (i) Foreign equity is allowed up to 49% After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%.            (ii) High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars.</p> <p>OM: up to 100% foreign equity</p>	<p>2) None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>E. <u>Other</u> (Excluding KW):</p> <p>Pre-erection work at construction sites (CPC 511)</p> <p>Special trade construction work (CPC 515)</p> <p>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
	<p>1) UAE &amp; QT: Unbound*. BH &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) UAE: Foreign equity is allowed up to 49%. After two years from the entry into force of the Agreement, foreign equity is</p>	<p>1) UAE &amp; QT: Unbound*. BH &amp; KSA: Unbound*, except for consultancy and advisory related services. OM: None.</p> <p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) All GCC Member States except QT: None. QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) allowed up to 51% and after seven years, 70%. High scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollar.</p> <p>BH &amp; KSA: None.</p> <p>OM: up to 100% foreign equity is allowed. Any examination of credentials of foreign companies to undertake construction works in Oman will take into account references, resources, and assets of their related and parent construction companies.</p> <p>QT: Unbound.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. <u>DISTRIBUTION SERVICES</u>			
A. <u>Commission Agents' Services (CPC 621)</u> UAE, KSA & QT: Excluded BH: Excluding CPC 62113	1) BH, OM: None. KW: Unbound. 2) BH, OM: None. KW: Unbound. 3) BH & KW: None. OM: Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) OM, BH: None. KW: Unbound. 2) OM, BH: None. KW: Unbound. 3) None.	
B. <u>Wholesale Trade Services (CPC 622)</u> BH: Excluding CPC 62271	1) All GCC Member States except UAE & KW: None. UAE & KW: Unbound.	1) All GCC Member States except UAE & KW: None. UAE & KW: Unbound.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
KSA: Including CPC 6111, 6113, 6121	2) All GCC Member States except UAE & KW: None. UAE & KW: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH, QT & KW: None. KSA: None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year. OM: Foreign equity is limited up to 70%.	2) All GCC Member States except UAE & KW: None. UAE & KW: Unbound. 3) None.	
C. <u>Retailing Services</u> QT: Excluded	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> <li>Food Retailing Services (CPC 631)</li> <li>Non-food Retailing Services (CPC 632)</li> </ul> <p>BH &amp; KW: Excluding CPC 63297</p>	<p>1) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>2) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>3) UAE: foreign equity is allowed up to 49%. BH &amp; KW: None.</p> <p>KSA: None, except: Foreign equity limited to 75%. Minimum foreign investment of Saudi Riyals 20 million by each service supplier. Minimum size of outlets may be prescribed. Minimum of 15% Saudi employees to be trained each year.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>2) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> <li>Sales of motor vehicles (CPC 6111)</li> <li>Sales of parts and accessories of motor vehicles (CPC 6113) (Excluding KW)</li> <li>Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121)</li> </ul>	<p>1) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>2) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>3) UAE: foreign equity is allowed up to 49%. BH &amp; KW: None.</p> <p>KSA: None, except: Foreign equity limited to 75%. Minimum foreign investment of Saudi Riyals 20 million by each service supplier. Minimum size of outlets may be prescribed. Minimum of 15% Saudi employees to be trained each year. OM: Foreign equity is limited up to 70%.</p>	<p>1) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>2) BH, KSA &amp; OM: None. UAE &amp; KW: Unbound.</p> <p>3) None.</p>	
<ul style="list-style-type: none"> <li>Retail Sale of Motor Fuel (CPC</li> </ul>	<p>1) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
613) KSA only	<p>2) None.</p> <p>3) None, except: - Foreign equity limited to 75%. - Minimum foreign investment of Saudi Riyals 20 million by each service supplier. - Minimum size of outlets may be prescribed. - Minimum of 15% Saudi employees to be trained each year.</p>	<p>2) None.</p> <p>3) None.</p>	
D. <u>Franchising</u> (CPC 8929)  QT & KW excluded	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) BH &amp; OM: None. UAE, &amp; KSA: Unbound. 2) BH, KSA &amp; OM: None. UAE: Unbound. 3) UAE: foreign equity is allowed up to 49%. BH: None. KSA: None, except:</p>	<p>4) Unbound, except as indicated in the horizontal section.</p> <p>1) BH &amp; OM: None. UAE &amp; KSA: Unbound. 2) BH, KSA &amp; OM: None. UAE: Unbound. 3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>- Foreign equity limited to 75%. Foreigner should be authorized in his own country to practice franchising or be a partner in an authorized company for a period no less than five years without interruption. OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<b>5. EDUCATIONAL SERVICES</b>			
A. <u>Primary Education Services</u> (CPC 921) (only KSA)	1) All GCC Member States except BH & KW: None.	1) All GCC Member States except BH, QT & KW: None.	
B. <u>Secondary Education Services</u> (CPC 922)	BH & KW: Unbound.	BH, QT & KW: Unbound.	
C. <u>Higher Education Services</u> (CPC 923)	2) All GCC Member States except BH & KW: None. BH & KW: Unbound.	2) All GCC Member States except BH & KW: None. BH & KW: Unbound.	
D. <u>Adult Education</u> (CPC 924)	3) UAE: Foreign equity is allowed up to 100%. (i) Natural persons of an EFTA State may be required to obtain	3) All GCC Member States except BH & KW: None. BH & KW: Unbound.	
E. <u>Other Education Services:</u> For OM: CPC 929 For KSA: only technical (part of CPC 929)	(ii)		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
UAE & QT: Excluding public education	<p>authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education.</p> <p>BH &amp; KW: Unbound.</p> <p>KSA &amp; QT: None.</p> <p>OM: Foreign equity is limited up to 70%.</p>	<p>4) UAE, KSA &amp; OM: Unbound, except as indicated in the horizontal section.</p> <p>BH, QT &amp; KW: Unbound.</p>	
6. <u>ENVIRONMENTAL SERVICES</u>			
A. <u>Sewage services (CPC 9401)</u> BH: Only Maintenance, and repair of existing sewage systems, pollution abatement services, analytical and sampling collection services, as well as	<p>1) All GCC Member States except QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except QT &amp; KW: None.</p>	<p>1) All GCC Member States except QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except KW: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>monitoring evaluation and consultancy for treatment systems</p> <p>KSA &amp; OM: Applies only to CPC 94010</p>	<p>3) QT &amp; KW: Unbound.</p> <p>UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>BH, KSA &amp; QT: None.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>KW: Unbound.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	<p>3) KW: Unbound.</p> <p>All GCC Member States except KW: None.</p> <p>KW: Unbound.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	
<p>B. <u>Refuse disposal services</u> (CPC 9402)</p> <p>For KSA: CPC 94020</p>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Sanitation and similar services</u> (CPC 9403)	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	
D. <u>Other</u>			
<ul style="list-style-type: none"> <li>Cleaning services for exhaust gases (CPC 94040)</li> <li>KSA: CPC 9404</li> </ul>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except</p>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> <li>Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)</li> </ul>	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE: Foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. QT: None.	1) Unbound. 2) Unbound. 3) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	
<ul style="list-style-type: none"> <li>Noise abatement services (CPC 9405)</li> </ul>	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	1) All GCC Member States except BH, QT & KW: None. BH: Unbound, except where technically feasible. QT & KW: Unbound. 2) All GCC Member States except	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> <li>Nature and landscape protection services (CPC 9406)</li> </ul>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except QT &amp; KW: None.</p> <p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except QT &amp; KW: None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) All GCC Member States except UAE &amp; OM: None.</p> <p>UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	<p>3) None.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	
<ul style="list-style-type: none"> <li>Other environmental protection services (CPC 9409)</li> <li>BH: Only monitoring, controlling and damage assessment (CPC 9409)</li> <li>KSA: Including environmental impact assessment.</li> </ul>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except</p>	<p>1) All GCC Member States except BH, QT &amp; KW: None.</p> <p>BH: Unbound, except where technically feasible.</p> <p>QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) UAE: Participation of foreign equity is allowed up to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed.</p> <p>BH, KSA &amp; QT: None.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>KW: Unbound.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	<p>QT &amp; KW: None.</p> <p>QT &amp; KW: Unbound.</p> <p>3) All GCC Member States except KW: None.</p> <p>KW: Unbound.</p> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound.</p>	
<p><b>Horizontal Commitments:</b></p> <p>UAE: Commercial presence is allowed up to 100% foreign equity in Dubai International Financial Centre (DIFC) for the following activities: banking services (investment banking, corporate banking, and private banking); capital markets (equity, debt instruments, derivatives and</p>			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.			
<b>PART I (UAE, BH, OM, QT &amp; KW)</b>			
<b>A. Insurance and insurance-related services</b>			
<u>Horizontal Commitments:</u>			
<p>UAE: General conditions:</p> <ul style="list-style-type: none"> <li>The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of an EFTA State does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE.</li> <li>Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws.</li> <li>Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, the UAE shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.</li> </ul> <p>QT: General condition:</p> <ul style="list-style-type: none"> <li>Within the context of paragraph 2 (a) of the WTO Annex on Financial Services, QT shall not be prevented from taking measures for prudential reasons such as minimum capital requirement; minimum operating funds requirement and approval for business activities.</li> </ul>			
(i) Direct insurance (including co-insurance):			
(a) Life UAE & BH: Life and health insurance services	1) UAE: Commercial presence is required. OM: None.	1) UAE: Commercial presence is required. OM: None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>UAE: CPC 81211 and CPC 81212.</p> <ul style="list-style-type: none"> <li>Excluding pension fund management.</li> </ul> <p>KW: Includes only annuity, disability, income, accident and health insurance services</p>	<p>BH &amp; QT: Unbound.</p> <p>KW: Unbound.</p> <p>2) All GCC Member States except UAE &amp; QT: None.</p> <p>UAE &amp; QT: Unbound.</p> <p>3) UAE: Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards.</p> <ul style="list-style-type: none"> <li>Foreign equity is allowed up to 25% of the capital of UAE life and non-life insurance companies.</li> </ul> <p>BH: None. 100% foreign ownership is permitted. Insurance activities must be</p>	<p>BH &amp; QT: Unbound.</p> <p>KW: Unbound.</p> <p>2) All GCC Member States except UAE &amp; QT: None.</p> <p>UAE &amp; QT: Unbound.</p> <p>3) All GCC Member States except QT: None. QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office.</p> <p>OM: Up to 100% foreign equity is allowed. Branches are also permitted.</p> <p>QT: Unbound.</p> <p>KW: Market access is through the following means only:</p> <ul style="list-style-type: none"> <li>• Appointment of Kuwaiti agent.</li> <li>• Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.</li> </ul> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	
(b) Non-life insurance services For the UAE: CPC 8129 Including accidents insurance services	<p>1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance</p>	<p>1) UAE: Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>KW: Includes the following only:</p> <ul style="list-style-type: none"> <li>• Disability income</li> <li>• Accident and health insurance and contracts of fidelity bonds</li> <li>• Performance bonds or similar contracts of guarantee</li> <li>• Marine and aviation insurance services (MAT)</li> </ul>	<p>OM: None.</p> <p>BH: Unbound, except none for insurance risks relating to following:</p> <p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and</p> <p>(ii) goods in international transit.</p> <p>QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar.</p> <p>KW: commercial presence is required.</p> <p>2) All GCC Member States except UAE: None.</p> <p>UAE: Unbound for all non-life insurance services except marine shipping and commercial</p>	<p>OM &amp; QT: None.</p> <p>BH: Unbound, except none for insurance risks relating to following:</p> <p>(i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and</p> <p>(ii) goods in international transit.</p> <p>KW: Unbound.</p> <p>2) All GCC Member States except UAE: None.</p> <p>UAE: Unbound for all non-life insurance services except marine shipping and commercial aviation</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>aviation insurance. None for marine and aviation insurance.</p> <p>3) UAE: - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. - The establishment of joint ventures with UAE life and non-life insurance companies is not allowed.</p> <p>BH: None. 100% foreign ownership is permitted. Insurance activities must be undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office.</p> <p>OM: Up to 100% foreign equity</p>	<p>insurance. None for marine and aviation insurance.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ii) Reinsurance & retrocession For the UAE: Other insurance services n.e.c. (CPC 81299)	<p>is allowed. Branches are also permitted.</p> <p>QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%.</p> <p>KW: Market access is through the following means only:</p> <ul style="list-style-type: none"> <li>• Appointment of Kuwaiti agent.</li> <li>• Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.</li> </ul> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.</p>	
	<p>1) All GCC Member States except QT: None.</p> <p>QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar.</p>	<p>1) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None.</p> <p>3) UAE: Foreign equity limited to 49%.</p> <p>BH: None. 100% foreign ownership is permitted. Insurance activities must be undertaken by private or public joint-stock companies only. Foreign companies may set up a branch or a representative office.</p> <p>OM: Up to 100% foreign equity is allowed. Branches are also permitted.</p> <p>QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%.</p> <p>KW: Market access is through the following means only:</p> <ul style="list-style-type: none"> <li>• Appointment of Kuwaiti agent.</li> <li>• Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.</li> </ul>	<p>2) None.</p> <p>3) None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(iii) Insurance intermediation, such as brokerage and agency services  UAE: Only brokers dealing with direct insurance' (CPC 8140**)	1) UAE: Commercial presence is required, except for marine shipping and commercial aviation insurance and re-insurance intermediation services. None for marine shipping and commercial aviation insurance and reinsurance intermediation services.  BH: Unbound, except none for the following: (a) Insurance risks relating to: maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit.	1) UAE: None, except as indicated in the market access column.  BH: Unbound, except none for the following: (a) Insurance risks relating to: maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the good, and any liability arising there from; and (ii) goods in international transit. Reinsurance and retrocession.  OM: None.  QT & KW: Unbound.	

<sup>7</sup> For greater certainty "Direct Insurance" means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (including accident insurance (CPC 8129)).

\*\* Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(b) Reinsurance and retrocession. OM: None. QT &amp; KW: Unbound.</p> <p>2) All GCC Member States except UAE &amp; QT: None. UAE: Commercial presence is required. QT: Unbound.</p> <p>3) UAE: Foreign equity limited to 49%. BH: None. 100% foreign ownership is permitted. Foreign companies may set up a branch or a representative office. OM: Up to 100% foreign equity is allowed. Branches are also permitted. QT: Unbound.</p> <p>• KW: Market access is through the following means only: Appointment of Kuwaiti agent.</p>	<p>2) All GCC Member States except UAE &amp; QT: None. UAE: None, except as indicated in the market access column. QT: Unbound.</p> <p>3) All GCC Member States except QT: None. QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services</p> <p>KW: Only for services auxiliary to insurance that comprises of actuarial, loss adjusters, average adjusters and consultancy services</p> <p>Excluding UAE (UAE's commitment is listed below)</p>	<p>• Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.</p> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	<p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	
	<p>1) All GCC Member States except QT &amp; KW: None.</p> <p>QT: None, except that assets located in Qatar can only be insured by companies having a commercial presence in Qatar.</p> <p>KW: Unbound.</p> <p>2) None.</p> <p>3) BH: None. 100% foreign ownership is permitted. Foreign companies may set up a branch or a representative office.</p> <p>OM: Up to 100% foreign equity is allowed. Branches are also</p>	<p>1) All GCC Member States except KW: None.</p> <p>KW: Unbound.</p> <p>2) None.</p> <p>3) All GCC Member States except KW: None.</p> <p>KW: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Insurance consultancy (CPC 81402) (UAE only)	<p>permitted.</p> <p>QT: Only through branch operation or by incorporation as a joint venture, with foreign equity limited to 25%.</p> <p>KW: Market access is through the following means only:</p> <ul style="list-style-type: none"> <li>• Appointment of Kuwaiti agent.</li> <li>• Joint venture with a Kuwaiti partner and the share of the Kuwaiti partner is at least 60% of the capital.</li> <li>• Loss adjusters and average adjusters can establish branch offices.</li> </ul> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Actuarial services (CPC 81404) (UAE only)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE). 2) None. 3) Participation of foreign capital limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) None, except as indicated in the market access column. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Loss Adjustment, risk assessment and claim settlement services (CPC 81403) (UAE only)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Banking and other financial services</u> (excluding insurances)			
Horizontal commitments:	3) OM:		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(i) Foreign equity is allowed up to 70%. However, commercial presence in the form of wholly foreign-owned subsidiaries and branches of foreign banks and other financial services suppliers are permitted.</p> <p>(ii) The aggregate holding by (a) an individual and his relating parties, (b) an incorporated body and its related parties, (c) a Joint-Stock Company or a Holding Company &amp; its related parties, in a locally incorporated bank (other than wholly foreign-owned subsidiaries), shall not exceed 35% of the voting shares of the bank.</p>		
(v) Acceptance of deposits and other repayable funds from the public	1) All GCC Member States except UAE & QT: Unbound.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	

<sup>8</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>UAE &amp; QT: None.</p> <p>2) None.</p> <p>3) OM: None.</p> <p>UAE:</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licences for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial entities.</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain.</p> <p>Banking activities must be undertaken by private or public joint-stock companies only.</p> <p>KW: Unbound except for:</p> <ul style="list-style-type: none"> <li>Banking business maybe practiced by institutions set up in the form of joint-stock companies, the shares of which are placed for public subscription. Branches of foreign</li> </ul>	<p>2) None.</p> <p>3) All GCC Member States except BH, KW &amp; QT: None.</p> <p>BH: Unbound for sub-branching. Otherwise, none.</p> <p>KW &amp; QT: Unbound except as indicated in mode (3) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>banks licensed to operate in the State of Kuwait, may be exempted from this provision by a decision of the Council of Ministers. Funds allocated for opening a foreign bank's branch in the State of Kuwait, should not be less than fifteen million Dinars.</p> <ul style="list-style-type: none"> <li>Foreign bank branches located in the State of Kuwait, should maintain independent accounts for all their operations in Kuwait, including balance sheet and profit &amp; loss accounts. A foreign bank's branch is deemed as one bank in the application of the provisions of the law No.32 of the year 1968. The Central Bank of Kuwait lays down the minimum principles, rules and regulations to be complied with in regard to the licensing and operations of foreign bank's branches in Kuwait.</li> <li>Non-Kuwaiti investors are permitted to own and trade in bank shares in the Kuwait Exchange Market (KSE). An approval of the Central Bank of Kuwait is required to own more</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>than 5% of a domestic bank shares. This applies to any individual or group of investors, connected by juristic or economic means, either by mutual ownership or by consolidated management or by joint interest, that will be considered as a single investor entity. Non-Kuwaiti investors may exceed the ownership of 49% in the capital of any individual domestic bank, after attaining the approval of the Council of Ministers, upon consulting the Central Bank of Kuwait.</p> <ul style="list-style-type: none"> <li>No institutions other than those registered in the Register of Banks are allowed to practice banking business or use in their business addresses, publications or advertisements the terms: "bank", "banker", "bank owner" or any other wording the usage of which may mislead the public as to the nature of the institution. No institutions other than those registered in the Central Bank Register of Banks or Register of Investment Companies are</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>allowed to receive money for investment from third parties.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>8</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None.	

<sup>9</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None.</p> <p>3) UAE:            (i) No limitation for establishment of representative offices;            (ii) Unbound for new licences for operating bank branches;            (iii) Unbound for the expansion of activities of existing financial entities;            (iv) Foreign equity is limited to 49%.</p> <p>BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only.</p> <p>OM: None.</p> <p>QT:            (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in</p>	<p>2) None.</p> <p>3) All GCC Member States except BH &amp; KW: None.</p> <p>BH: Unbound for sub-branching. Otherwise, none.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v).</p>	

stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>9</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] is frozen at the level existing on March 1995 (8 branches); and</p> <p>Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>9</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(vii) Financial leasing	<p>1) All GCC Member States except UAE &amp; QT: Unbound. UAE &amp; QT: None.</p> <p>2) None.</p> <p>3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%.</p>	<p>1) All GCC Member States except UAE &amp; QT: Unbound. UAE &amp; QT: None.</p> <p>2) None.</p> <p>3) All GCC Member States except BH &amp; KW: None. BH: Unbound for sub-branching. Otherwise, none.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.</p>	

<sup>10</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>BH: None. 100% foreign ownership is permitted for banks to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only.</p> <p>OM: None.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services 10 in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the following:</p> <ul style="list-style-type: none"> <li>• The cases indicated in mode (3) in the market access column of the sub-sector (v);</li> <li>• License may be issued for incorporating Kuwaiti Companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers.</li> <li>• Licensing for incorporating companies for leasing and investment maybe issued in Kuwaiti or foreign capital, totally or partially. The head quarter of leasing and investment companies should be located in the State of Kuwait. Incorporators execute a Memorandum and Articles of Association for the company to be approved by the Ministry of Commerce and Industry and the Central Bank of Kuwait.</li> </ul>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).</p>	
	<p>1) All GCC Member States except UAE &amp; QT: Unbound.</p> <p>UAE &amp; QT: None.</p> <p>2) None.</p> <p>3) UAE: No limitation for establishment of representative offices;</p>	<p>1) All GCC Member States except UAE &amp; QT: Unbound.</p> <p>UAE &amp; QT: None.</p> <p>2) None.</p> <p>3) All GCC Member States except BH &amp; KW: None.</p>	

<sup>11</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Unbound for new licences for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>BH: None. 100% foreign bank ownership is permitted to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only.</p> <p>OM: None.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services I in accordance with</p>	<p>BH: Unbound for sub-branching. Otherwise, none.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the following:</p> <ul style="list-style-type: none"> <li>• The cases indicated in mode (3) in the market access column of the sub-sector (v);</li> <li>• License may be issued for incorporating Kuwaiti companies wherein foreigners may own 100% equity of the company capital in accordance with the terms and conditions determined by the Council of Ministers.</li> </ul> <p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound except for the cases indicated in mode (4) in</p>	<p>4) All GCC Member States except KW: Unbound, except as indicated in the horizontal section.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ix) Guarantees and commitments	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) UAE: No limitation for establishment of representative offices; Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH: None. 100% foreign bank ownership is permitted for banks	1) All GCC Member States except UAE & QT: Unbound. UAE & QT: None. 2) None. 3) All GCC Member States except BH & KW: None. BH: Unbound for sub-branching. Otherwise, none. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.	

<sup>12</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>to do business with residents and non-residents of Bahrain. Banking activities must be undertaken by private or public joint-stock companies only. OM: None.</p> <p>QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>12</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(X) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the	<p>Financial Centre.</p> <p>KW: Unbound except for cases indicated in mode (3) in the market access column of the sub-sector (vii).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (vii).</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-sector.</p>	
	<p>1) UAE &amp; QT: None.</p> <p>BH: Unbound for equities. None, for fixed income trading.</p>	<p>1) UAE &amp; QT: None.</p> <p>BH: Unbound for equities. None, for fixed income trading.</p>	

<sup>13</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>following:                      A. money market instruments (including cheques, bills, certificates of deposits);                      B. foreign exchange;                      C. derivative products including but not limited to, futures and options;                      D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;                      E. transferable securities;                      F. other negotiable instruments and financial assets, including bullion.</p>	<p>OM &amp; KW: Unbound.                      2) None.                      3) All GCC Member States except UAE, QT &amp; KW: None.                      UAE:                      (i) No limitation for establishment of representative offices;                      (ii) Unbound for new licences for operating bank branches;                      (iii) Unbound for the expansion of activities of existing financial entities;                      (iv) Foreign equity is limited to 49%.                      QT:                      (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and                      (ii) Any entity (including a foreign banking institution) supplying any banking or other financial</p>	<p>OM &amp; KW: Unbound.                      2) None.                      3) All GCC Member States except KW: None.                      KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>services I3 in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (vii).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) of the market access column of the sub-sector (v).</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xi) Participation in issues of all kinds of securities, including under-writing and placement as agent (whether publicly or privately) and provision of services related to such issues	<p>1) All GCC Member States except UAE &amp; QT: Unbound. UAE &amp; QT: None.</p> <p>2) All GCC Member States except BH: None. BH: Unbound for equity and other securities listed in the Bahrain Stock Exchange (BSE).</p> <p>3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH &amp; OM: None.</p>	<p>1) All GCC Member States except UAE &amp; QT: Unbound. UAE &amp; QT: None.</p> <p>2) All GCC Member States except BH: None. BH: Unbound.</p> <p>3) All GCC Member States except KW: None. KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (v).</p>	

<sup>14</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(i) QT: The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>14</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the following: • The cases indicated in mode (3) in the market access column of the sub-sector (v).</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>The underwriting and the exchange of foreign securities (shares, bonds, mutual funds units etc.) are allowed in Kuwait through a Kuwaiti agent, only after the necessary license is issued by the Ministry of Commerce and Industry, and after approval of the Central Bank of Kuwait if that agent is under the supervision of the CBK.</li> </ul>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	
(xii) Money broking.	<p>1) All GCC Member States except OM &amp; KW: None.</p>	<p>1) All GCC Member States except OM &amp; KW: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>OM &amp; KW: Unbound.</p> <p>2) None.</p> <p>3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. BH &amp; OM: None.</p> <p>QT: (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and (ii) Any entity (including a foreign banking institution) supplying</p>	<p>OM &amp; KW: Unbound.</p> <p>2) None.</p> <p>3) All GCC Member States except KW: None. KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>any banking or other financial services<sup>15</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of the sub-sector (vii).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	

<sup>15</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xiii) Asset management, (only cash or portfolio management, all forms of collective investment schemes and management)	<p>1) UAE &amp; QT: None. BH: Unbound for equity and other securities listed in the Bahrain Stock Exchange (BSE). OM &amp; KW: Unbound.</p> <p>2) All GCC Member States except BH: None. BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE). UAE:</p> <p>3) UAE:</p>	<p>1) UAE &amp; QT: None. BH, OM &amp; KW: Unbound.</p> <p>2) All GCC Member States except BH: None. BH: Unbound.</p> <p>3) All GCC Member States except</p>	

<sup>16</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licences for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>BH: None, except that only Private or public joint-stock companies may make investments on behalf of third parties.</p> <p>OM: None.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services I6 in accordance with</p>	<p>KW: None.</p> <p>KW: Unbound except for rules and regulations organizing the activities of foreign financial institutions located in Kuwait (Principles, Rules and Regulations for Foreign Financial Institutions' Presence in the State of Kuwait to carry out the activity of Asset Management).</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound, except for rules and regulations organizing the activities of foreign financial institutions located in Kuwait (Principles, Rules and Regulations for Foreign Financial Institutions' Presence in the State of Kuwait to carry out the activity of Asset Management).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p> <p>KW: Unbound except for the cases indicated in mode (4) in the market access column of this sub-</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments  UAE: excluded	1) QT: None.  BH: Unbound, except for cross-listed equities that may be cleared on exchanges offering reciprocal privileges and that meet Bahrain information requirements.  OM & KW: Unbound.	1) QT: None.  BH, OM & KW: Unbound.	
	2) None.	2) None.	
	3) BH: Unbound. Bahraini Dinar (BD) clearing must be through the Central Bank of Bahrain (CBB). Equities and securities listed in the Bahrain Stock Exchange (BSE) must be cleared through the BSE.	3) BH: Unbound.  OM & QT: None.  KW: Unbound except for the cases referred to in mode (3) in the market access column of this	

<sup>17</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>OM: None.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services I7 in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound except for the cases indicated in mode (3) in the market access column of sub-</p>	sub-sector.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xv) Provision and transfer of financial information, and financial data processing and related software.	1) All GCC Member States except BH & KW: None. BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE). Otherwise, none. KW: Unbound except for the provision and transfer of	1) All GCC Member States except BH & KW: None. BH: Unbound, except as indicated in the column for limitations on market access. KW: Unbound except for the cases indicated in mode (1) in the market access column of this sub-	
	4) BH & OM: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (vii).	4) BH & OM: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	

<sup>18</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>financial information supplied directly from abroad to the subscribers in Kuwait.</p> <p>2) None.</p> <p>3) All GCC Member States except UAE, BH, QT &amp; KW: None.</p> <p>UAE:            (i) No limitation for establishment of representative offices;            (ii) Unbound for new licences for operating bank branches;            (iii) Unbound for the expansion of activities of existing financial entities;            (iv) Foreign equity is limited to 49%.</p> <p>BH: Unbound for equities and securities listed in the Bahrain Stock Exchange (BSE).            Otherwise, none.</p> <p>QT:            (i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial</p>	<p>sector.</p> <p>2) None.</p> <p>3) All GCC Member States except BH &amp; KW: None.</p> <p>BH: Unbound, except as indicated in the market access access column of this sub-sector.            KW: Unbound except for the cases indicated in mode (3) in the market access column of this sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>Any entity (including a foreign banking institution) supplying any banking or other financial services 18 in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p> <p>KW: Unbound, except for the cases indicated in mode (3) in the market access column of the sub-sector (vii).</p> <p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	<p>4) All GCC Member States except QT &amp; KW: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xvi) Advisory and other auxiliary financial services on all the activities listed in sub-paragraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) All GCC Member States except OM & KW: None. OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound. 2) None. 3) UAE: (i) No limitation for establishment of representative offices; (ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of	1) All GCC Member States except OM & KW: None. OM: None for financial information services and financial advisory services. Otherwise, unbound. KW: Unbound. 2) None. 3) All GCC Member States except KW: None. KW: Unbound, except for the cases indicated in mode (3) in the market access column of this	

<sup>19</sup> This includes all banking and financial services (other than insurance or insurance-related services) that are permitted to be provided in Qatar, including the following: (i) financial business, banking business of whatever nature, and investment business, including (without limit) all business activities that are customarily provided by investment, corporate and wholesale financing banks, as well as Islamic and electronic banking business; (ii) money market, stock exchange and commodity market business of all categories, including trading in and dealing in precious metals, stocks, bonds, securities, and other financial activities derived therefrom, or associated therewith; (iii) money and asset management business, investment fund business, the provision of project finance and corporate finance in all business fields and Islamic banking and financing business; (iv) funds administration, fund advisory and fiduciary business of all kinds; (v) pension fund business and the business of credit companies; (vi) the business of stock broking, and all other financial brokerage business; (vii) financial agency business and the business of provision of corporate finance and other financial advice, investment advice and investment services of all kinds; (viii) the provision of financial custodian services and the business of acting as legal trustees.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>activities of existing financial entities;</p> <p>(iv) Foreign equity is limited to 49%.</p> <p>BH &amp; OM: None.</p> <p>QT:</p> <p>(i) The number of branches of foreign banking institutions (other than those supplying any of the services as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005]) is frozen at the level existing on March 1995 (8 branches); and</p> <p>(ii) Any entity (including a foreign banking institution) supplying any banking or other financial services<sup>19</sup> in accordance with and as provided for in the Law for the Qatar Financial Centre [Law No. (7) of Year 2005] must obtain the approval, authorisation or licence of the Council of Ministers before supplying such services outside any area that is designated by the Council of Ministers as the Qatar Financial Centre.</p>	<p>sub-sector.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>PART II (KSA only)</b>			
<b>A. Insurance and Insurance-Related Services:</b> (Market access allowed only for cooperative insurance services)			
a. Protection and savings insurance; <sup>20</sup>	1) Unbound except none for: b) - Insurance of risks relating to marine shipping and commercial aviation and space launching and	1) Unbound except none for: b) - Insurance of risks relating to marine shipping and commercial aviation and space launching and	
b. Non-life insurance	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	4) All GCC Member States except QT & KW: Unbound, except as indicated in the horizontal section. QT: Unbound. KW: Unbound except for the cases indicated in mode (4) in the market access column of the sub-sector (v).	

<sup>20</sup> As defined in Article 3, Part 3:1-3 of the Cooperative Insurance Companies Control Law Implementing Regulations, published 25 April 2004, including protection against longevity.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(General insurance and health insurance).</p> <p>c. Reinsurance and retrocession</p> <p>d. Insurance Intermediation (Brokerage and Agency).</p> <p>e. Services auxiliary to insurance (consultancy, actuarial, risk assessment and claims settlement services).</p>	<p>freight (including satellites), with such insurance to cover any or all of the following:</p> <p>-The goods being transported, the vehicle transporting the goods and any liability arising there from,</p> <p>-Insurance of risks relating to goods in international transit.</p> <p>c) Reinsurance and retrocession.</p> <p>d) Brokerage and Agency.</p> <p>e) Services auxiliary to insurance, Consultancy, actuarial, risk assessment and claims settlement services.</p> <p>2) None</p> <p>3) for a), b), and c) Commercial presence is permissible in the form of a locally incorporated cooperative insurance public joint-stock company, or as an established direct branch of an international insurance company operating in Saudi Arabia as a cooperative insurance provider<sup>21</sup>. Non-Saudi participation in the public joint-stock company in Saudi Arabia is permitted up to 60%.</p>	<p>freight (including satellites), with such insurance to cover any or all of the following:</p> <p>-The goods being transported, the vehicle transporting the goods and any liability arising there from,</p> <p>-Insurance of risks relating to goods in international transit.</p> <p>c) Reinsurance and retrocession.</p> <p>d) Brokerage and Agency.</p> <p>e) Services auxiliary to insurance, Consultancy, actuarial, risk assessment and claims settlement services.</p> <p>2) None</p> <p>3) None</p>	

<sup>21</sup> For clarity's sake, branches of foreign insurance companies operating as cooperative insurance providers are not required to operate as public joint-stock companies in Saudi Arabia.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>For d) Commercial presence is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For e) commercial presence for claims services and risk assessment is permissible in the form of a locally incorporated joint-stock company or a limited liability company. Non-Saudi participation is permitted up to 60%. For actuarial and consultancy commercial presence is permitted as a natural person or a juristic entity.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>4) Unbound, except as indicated in the horizontal section.</p>	
<p><b>B. Banking and other financial services (excluding insurance)</b></p> <p>a. Acceptance of deposits and other repayable funds from the public</p> <p>b. Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p>c. Financial leasing</p> <p>d. All payment and money transmission services, including credit, charge and debit cards.</p>	<p>(1) Unbound, except for 'i', 'k' and, under 'i', only for cash or portfolio management, all forms of collective investment, custodial, depository and trust services to be provided by institutions to institutional clients, including collective investment schemes.</p> <p>(2) None, except unbound for pension fund management under 'i', and all</p>	<p>(1) Unbound, except as indicated in the Market Access column</p> <p>(2) None</p>	<p>When pension schemes supplementary to the</p>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>travellers cheques and bankers drafts</p> <p>e. Guarantees and commitments</p> <p>f. Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <ul style="list-style-type: none"> <li>- money market instruments (including cheques, bills, certificates of deposits);</li> <li>- foreign exchange;</li> <li>- derivative products including, but not limited to, futures and options;</li> <li>- exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;</li> <li>- transferable securities;</li> <li>- other negotiable instruments and financial assets, including bullion.</li> </ul> <p>g. participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues</p> <p>h. Money broking</p> <p>i. Asset management, such as cash</p>	<p>domestic settlement and clearing services provided exclusively by The Saudi Arabian Monetary Agency (SAMA) under 'j'. This also limits national treatment.</p> <p>(3) None, except:</p> <ul style="list-style-type: none"> <li>- Commercial presence of banks is permissible in the form of a locally incorporated public joint-stock company or as a branch of an international bank.</li> <li>- Non-Saudi participation in a joint-venture in Saudi Arabia is permitted up to 60%.</li> <li>- These financial services are to be provided by commercial banks except that asset management 'i.' and advisory services 'k.' may be provided by non-commercial banking financial institutions under the capital market law.</li> <li>- Unbound for pension fund management under 'i.'. This also limits national treatment.</li> <li>- Unbound for all domestic settlement and clearing services provided exclusively by SAMA under 'j.'. This also limits national treatment.</li> </ul>	<p>(3) None</p>	<p>public pension scheme are provided by Saudi Financial institutions, it will also be open for foreign service suppliers for mode (2) and (3) only.</p>
		<p>(4) Unbound, except as indicated</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services</p> <p>j. Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments</p> <p>k. Advisory and other auxiliary financial services on all the activities listed in sub paragraphs 'a.' through 'l.', including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy</p> <p>l. Provision and transfer of financial information, and financial data processing and related software</p>	<p>(4) Unbound, except as indicated in the horizontal section</p>	<p>in the horizontal section</p>	
<p>8. <u>HEALTH AND RELATED SOCIAL SERVICES</u> (other than those listed under 1.A.h-j.)</p>			
<p>A. <u>Hospital Services</u> (CPC 9311)</p>	<p>1) All GCC Member States except BH, KSA &amp; QT: None. BH &amp; QT: Unbound.</p>	<p>1) All GCC Member States except BH, KSA &amp; QT: None. BH &amp; QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) UAE: 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required.</p> <p>BH: A private hospital may be established by Bahraini doctors with no less than 5 years of continuous experience or by organizations, companies and societies established in Bahrain.</p> <p>KSA: None, except subject to formation of a company between</p>	<p>2) All GCC Member States except QT: None. QT: Unbound.</p> <p>3) All GCC Member States except QT: None. QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>B. <u>Other Human Health Services</u> (CPC 9319, except CPC 93191)</p>	<p>a foreign hospital company and a licensed Saudi medical professional.</p> <p>OM: Only for hospitals of more than 50 beds. Foreign equity is limited up to 70%.</p> <p>QT: Unbound.</p> <p>KW: None.</p> <p>4) All GCC Member States except BH &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH &amp; QT: Unbound.</p>	<p>4) All GCC Member States except BH &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH &amp; QT: Unbound.</p>	
	<p>1) All GCC Member States except BH, KSA &amp; QT: None.</p> <p>BH &amp; QT: Unbound.</p> <p>KSA: Unbound*.</p> <p>2) All GCC Member States except OM &amp; QT: None.</p> <p>OM &amp; QT: Unbound.</p>	<p>1) All GCC Member States except BH, KSA &amp; QT: None.</p> <p>BH &amp; QT: Unbound.</p> <p>KSA: Unbound*.</p> <p>2) All GCC Member States except OM &amp; QT: None.</p> <p>OM &amp; QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) UAE: 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required.</p> <p>BH &amp; KW: None.</p> <p>KSA: None, except subject to formation of a company between a foreign health company and a licensed Saudi medical professional.</p> <p>OM &amp; QT: Unbound.</p>	<p>3) All GCC Member States except BH, OM &amp; QT: None.</p> <p>BH, OM &amp; QT: Unbound.</p>	
	<p>4) All GCC Member States except BH, OM &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH, OM &amp; QT: Unbound.</p>	<p>4) All GCC Member States except BH, OM &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>BH, OM &amp; QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Social Services</u> (CPC 933) (Excluding KSA)	1) All GCC Member States except KW: Unbound. KW: None. 2) All GCC Member States except KW: Unbound. KW: None. 3) All GCC Member States except KW: Unbound. KW: None. 4) All GCC Member States except KW: Unbound. KW: None.	1) All GCC Member States except KW: Unbound. KW: None. 2) All GCC Member States except KW: Unbound. KW: None. 3) All GCC Member States except KW: Unbound. KW: None. 4) All GCC Member States except KW: Unbound. KW: None.	
9. <u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. <u>Hotels and restaurants (including catering)</u> (CPC 64110, 64120 & 642) UAE & KSA: Including CPC 643	1) All GCC Member States except QT: None. QT: Unbound. 2) None.	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>KSA: Except bars, nightclubs, etc.                      QT: CPC 641-643                      KW: Only restaurants and catering</p>	<p>3) UAE:                      Hotels: foreign equity is allowed up to 49%. For hotels management only up to 70%.                      Restaurants: foreign equity is allowed up to 70%.                      -                      BH, KSA &amp; QT: None.                      OM: Foreign equity is limited to 70%, except for four star hotels and above where up to 100% foreign equity is allowed.                      KW: None, except for economic need test.</p>	<p>QT: None.                      QT: Unbound.                      3) None.</p>	
<p>B. <u>Travel agencies and tour operators services</u> (CPC 7471)</p>	<p>1) All GCC Member States except                      QT: None.</p>	<p>1) All GCC Member States except                      QT: None.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)  For KSA: Excluding for Umra and Hajj	<p>1) QT: Unbound.</p> <p>2) All GCC Member States except QT: None.</p> <p>3) QT: Unbound.</p> <p>4) UAE &amp; QT: Unbound.</p> <p>BH &amp; KW: None.</p> <p>KSA: None, except economic needs test applied to travel agencies only, based on the ratio of total population to the number of travel agencies.</p> <p>OM: Foreign equity is limited up to 70%.</p>	<p>1) QT: Unbound.</p> <p>2) All GCC Member States except QT: None.</p> <p>3) QT: Unbound.</p> <p>4) UAE &amp; QT: Unbound.</p> <p>BH, KSA, OM &amp; KW: None.</p>	
C. Tourist guides services (CPC 74720)  QT: CPC 7472	<p>1) All GCC Member States except OM &amp; QT: None.</p> <p>4) All GCC Member States except UAE &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>UAE &amp; QT: Unbound.</p>	<p>1) All GCC Member States except OM &amp; QT: None.</p> <p>4) All GCC Member States except UAE &amp; QT: Unbound, except as indicated in the horizontal section.</p> <p>UAE &amp; QT: Unbound.</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All GCC Member States: Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services) For KSA: Excluding for Umra and Hajj	2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) All GCC Member States except UAE, OM & QT: None. UAE, QT: Foreign equity limited to 49%. OM: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as indicated in the horizontal section. OM & QT: Unbound.	2) All GCC Member States except OM & QT: None. OM & QT: Unbound. 3) All GCC Member States except OM: None. OM: Unbound. 4) All GCC Member States except OM & QT: Unbound, except as indicated in the horizontal section. OM & QT: Unbound.	
10. <u>RECREATIONAL CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services)			
A. <u>Entertainment Services</u> (including theatre, live bands and circus services) (CPC 9619) (Only UAE, BH & KW)	1) None. 2) None. 3) UAE: Foreign equity is limited to 75%.	1) None. 2) None. 3) None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Only for theatre, live bands and circus services	BH & KW: None. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
B. <u>News Agency Services (CPC 962)</u> UAE: Only in Dubai Media City	1) All GCC Member States except KSA: Unbound. KSA: None. 2) All GCC Member States except KSA: Unbound. KSA: None. 3) All GCC Member States except UAE, KSA & OM: Unbound. UAE: 100% foreign equity is allowed. KSA: None. OM: Foreign equity is limited up to 70%. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound, except as	1) All GCC Member States except KSA: Unbound. KSA: None. 2) All GCC Member States except KSA: Unbound. KSA: None. 3) All GCC Member States except KSA & OM: Unbound. KSA & OM: None. 4) All GCC Member States except KSA & OM: Unbound. KSA & OM: Unbound, except	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Sporting and Other Recreational Services</u> (CPC 964) UAE, KSA & KW: Only CPC 96491 (only parks and public gardens services)	1) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 2) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE: Foreign equity is limited to 75%. KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	1) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 2) All GCC Member States except KSA & KW: Unbound. KSA & KW: None. 3) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: None. 4) All GCC Member States except UAE, KSA & KW: Unbound. UAE, KSA & KW: Unbound, except as indicated in the horizontal section.	
11. <u>TRANSPORT SERVICES</u> KW: Will submit an offer on maritime transport services by December 2012. This offer will be in conformity with international rules and standards			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>pertaining to transparency. It will ensure non-discriminatory treatment, and may consider the possibility to own and control a majority share of establishments in Kuwait.</p>			
<p>A. Maritime Transport Services (PART I: UAE, BH &amp; QT) (KSA &amp; OM commitments are in PART II)</p>			
<p><b>International transport</b></p> <p>freight and passengers (CPC 7211 and 7212, less cabotage transport services)</p> <p>UAE: Including the following: Maintenance and repair of vessels</p>	<p>1) None.</p> <p>2) None.</p> <p>3) UAE: Foreign equity is allowed up to 49%. Freight: Foreign equity is allowed up to 70%. Passengers: Foreign equity is allowed up to 70%. Maintenance and repair of vessels: None.</p> <p>BH: None.</p> <p>QT: None, except that such services can only be supplied by partnership with a minimum of 51% Qatari ownership.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>UAE &amp; BH: The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions:</p> <ul style="list-style-type: none"> <li>• Pilotage</li> <li>• Towing and tug assistance</li> <li>• Provisioning, fueling and watering</li> <li>• Garbage collecting and ballast waste disposal</li> <li>• Port Captain's services</li> <li>• Navigation aid services</li> <li>• Shore-based operational services</li> </ul>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services (BH only): - Maritime agency services <sup>22</sup> - Maritime freight forwarding services <sup>23</sup> - Shipping Brokerage services - Storage and warehousing services (CPC742) - Container station and depot services <sup>24</sup>	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	essential to ship operations including communications, water and electrical supplies. • Emergency repair facilities • Anchorage, berth and berthing services

<sup>22</sup> "Maritime agency services, means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies or organizing the call of the ship or taking over cargoes when required."

<sup>23</sup> "Freight forwarding services" means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information."

<sup>24</sup> "Container station and depot services, means activities consisting in storing containers, weather in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments."

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime Auxiliary Services (UAE only): - Maritime cargo handling services <sup>25</sup> - Storage and warehousing services (CPC742) - Container station and depot services <sup>26</sup> - Maritime agency services <sup>27</sup> - Maritime freight forwarding services <sup>28</sup>	1) None. 2) None. 3) Foreign equity is allowed up to 49%. <sup>29</sup> 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
A. Maritime Transport Services (PART II: KSA & OM)			
a. KSA: Passengers transportation (CPC 7211)	1) None. 2) None.	1) None. 2) None.	The following services at the port are made available to international

<sup>25</sup> "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of: the loading/discharging of cargo to/from a ship; the lashing/unlashing of cargo; the reception/delivery and safekeeping of cargoes before shipment or after discharge.

<sup>26</sup> "Container station and depot services, means activities consisting in storing containers, weather in port areas or inland, with a view to their stuffing/striping, repairing and making them available for shipments."

<sup>27</sup> "Maritime agency services, means activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition
- acting on behalf of the necessary related services, preparation of documentation, and provision of business information;

<sup>28</sup> "Freight forwarding services" means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information."

<sup>29</sup> Operations and functions maybe subject to specific services obligations set out by operators with concession from public authorities.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. freight transportation (CPC 7212) c. Rental of vessels with crew (CPC 72130) d. Maintenance and repair of vessels	3) None. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	maritime transport suppliers on reasonable and non-discriminatory terms and conditions: <ul style="list-style-type: none"> <li>Port and waterway operation services (excluding cargo handling)</li> <li>Pilotage and berthing services</li> <li>Navigational aid services</li> <li>Vessel salvage and re-floating services</li> <li>All other supporting services for water transport</li> </ul>
OM: Freight and passengers (CPC 7211 and 7212)	1) None. 2) None. 3) Foreign equity is limited up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: <ul style="list-style-type: none"> <li>Pilotage</li> <li>Towing and tug assistance</li> <li>Provisioning, fuelling and watering</li> </ul>

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			<ul style="list-style-type: none"> <li>Garbage collecting and ballast waste disposal</li> <li>Port Captain's services</li> <li>Navigation aid services</li> <li>Shore-based operational services essential to ship operations including communications, water and electrical supplies.</li> <li>Emergency repair facilities</li> </ul>
1A) Maintenance and repair of aircraft and parts thereof BH: excluding line maintenance KSA: excluding "and parts thereof"	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except	1) All GCC Member States except QT: None. QT: Unbound. 2) All GCC Member States except QT: None. QT: Unbound. 3) All GCC Member States except	
1B) Supporting services for air transport CPC 746 (KSA only)	3) All GCC Member States except	3) All GCC Member States except	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2) Selling and marketing (Excluding KSA)	1) OM & QT: None. OM: Foreign equity is limited up to 70%. QT: Unbound. 2) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	1) QT: None. QT: Unbound. 2) All GCC Member States except QT: Unbound, except as indicated in the horizontal section. QT: Unbound.	
	1) UAE & QT: Unbound. BH, OM & KW: None. 2) UAE & QT: Unbound. BH, OM & KW: None. 3) UAE & QT: Unbound. BH & KW: None. OM: Foreign equity is limited up to 70%. 4) UAE & QT: Unbound.	1) UAE & QT: Unbound. BH, OM & KW: None. 2) UAE & QT: Unbound. BH, OM & KW: None. 3) UAE & QT: Unbound. BH, OM & KW: None. 4) UAE & QT: Unbound.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3) Computer Reservation Systems	<p>1) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>2) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>3) All GCC Member States except OM &amp; QT: None.</p> <p>OM: Foreign equity is limited up to 70%.</p> <p>QT: Unbound.</p> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	<p>1) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>2) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>3) All GCC Member States except QT: None.</p> <p>QT: Unbound.</p> <p>4) All GCC Member States except QT: Unbound, except as indicated in the horizontal section.</p> <p>QT: Unbound.</p>	
E. Rail Transport Services (only UAE & KSA)			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Passenger transportation (CPC 7111)	1) None.	1) None.	
b. Freight transportation (CPC 7112)	2) None.	2) None.	
c. Pushing and towing services (CPC 7130)	3) UAE: None.	3) None.	
d. Maintenance and repair of rail transport equipment (CPC 8868)	KSA: Foreign investment in the form of Build, Operate and Transfer (BOT) arrangement.		
e. Supporting services for rail transport services (CPC 743)	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
G. <u>Pipeline Transport (only KSA)</u>			
a. Transportation of fuels (CPC 7131)	1) None.	1) None.	
b. Transportation of other goods (CPC7139)	2) None. 3) None.	2) None. 3) None.	
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
H. <u>Services Auxiliary to all Modes of Transport (excluding national maritime cabotage and air transport)</u>			
Only KSA & OM			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
KSA: limited to maritime, rail, and air transport services in accordance with the GATS's Annex on Air Transport Services			
a. Cargo handling services (CPC 741)	1) None. 2) None. 3) KSA: None. OM: Foreign equity limited up to 70%.	1) None. 2) None. 3) None.	
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
b. Storage and warehouse services (CPC 742)	1) None. 2) None. 3) KSA: None. OM: Foreign equity limited up to 70%.	1) None. 2) None. 3) None.	
	4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
c. Freight transport agency services	1) None.	1) None.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 748)	2) None. 3) KSA: None. OM: Foreign equity limited up to 70%.	2) None. 3) None.	
d. Other (CPC 749) Only OM Excluding KSA, except as indicated in additional commitments.	1) None. 2) None. 3) Foreign equity limited up to 70%. 4) Unbound, except as indicated in the horizontal section	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	For KSA: The services related to CPC 749 are currently provided by the public sector. As far as market access to services included in CPC 749 become open under the Saudi legislation to private entities, national treatment will be granted.

APPENDIX 2 TO ANNEX VII

ICELAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the GATT document MTN.GNS/W/120, dated 10 July 1991.

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
I. HORIZONTAL COMMITMENTS					
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) All foreign currency transfers must be reported to the Central Bank of Iceland for statistical purposes</p> <p>Service providers shall inform the Ministry of Commerce of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.</p>	<p>3) Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State or an EFTA Member State and having their registered office, central administration or principal place of business within an EEA Member State or an EFTA Member State may be extended to branches or agencies established in an EEA Member State or an EFTA Member State by a third-country company if they show that they possess an effective and continuous link with the economy of one of the EEA Member States or an EFTA Member State</p>			

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>All foreign investment of a Foreign State or companies/organizations owned by a Foreign State requires a special concession of the Ministry of Commerce</p> <p>Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice if the lease is for a period exceeding three years and not for use in conducting its normal business activities</p>	<p>The majority of founders of limited liability companies must be resident in Iceland unless exempted from this requirement by the Ministry of Commerce. Citizens of other EEA and EFTA Member States are exempted from the residency requirement</p> <p>Managers and the majority of the members of the board of directors in all domestic enterprises must be resident in Iceland unless exempted from this requirement by the Ministry of Commerce. Citizens of other EEA and EFTA Member States are exempted from the residency requirement</p> <p>At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
		<p>Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate. Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc</p> <p>Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the Ministry of Justice has endorsed it in writing</p>			

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>		
All sectors: Movement of personnel	Temporary entry of service providers  4) Unbound except the temporary entry of the following service providers as intra-corporate transferees, which Iceland shall permit without requiring compliance with labour market tests:  <u>Executives:</u> persons who primarily direct the management of the organization covered by the agreement and establish its goals and generally have a wide decision-making authority. Executives would not necessarily perform tasks related to the actual provision of the service.  <u>Managers:</u> persons who direct the Organization covered by the agreement or its department and are in a senior level responsible of the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions.	Temporary entry of service providers  4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.			

Sector or Sub-sector	Modes of supply:		Limitations on National Treatment	Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad		
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS).	Specialists: persons within the organization who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organization's service, research equipment, techniques or management.	(3) Commercial presence	3) Eligibility for subsidies may be limited to juridical persons established within the territory of Iceland. Subsidies related to research and development are unbound. 4) Subsidies available only to natural persons may be limited to Icelandic citizens.	
	Service sellers: persons who as representatives of a service provider covered by the agreement are seeking temporary entry for purposes of negotiation for the sale of services or entering into agreements to sell services for that service provider, where this selling activity is not directed to the general public.	(4) Presence of natural persons		
	3) None			
	4) None			

Sector or Sub-sector		Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons				
<b>II. SECTOR SPECIFIC COMMITMENTS</b>				
1. BUSINESS SERVICES A. <u>Professional Services</u> Legal Services (Applicable parts of CPC 861)				
- Legal advice activities on home country law	1) None 2) None 3) Members of the General Bar Association of Iceland have an exclusive right to represent clients before courts in Iceland. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. Icelandic law exam or an equivalent thereto	
- Legal advice on international law and foreign legal consultancy	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		

Sector or Sub-sector	Modes of supply:		Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	
(b) Accounting, auditing and book-keeping services (CPC 862)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) None	3) None
	4) Unbound except as indicated in the horizontal section	4) Icelandic exam for certified accountants (CPA's) required or an equivalent thereto	4) None
(c) Taxation services (CPC 863)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) None	3) None
	4) Unbound except as indicated in the horizontal section	4) None	4) None
(d) Architectural services (CPC 8671)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) None	3) None
	4) Unbound except as indicated in the horizontal section	4) None	4) None
(e) Engineering services (CPC 8672)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) None	3) None
	4) Unbound except as indicated in the horizontal section	4) None	4) None

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(f) Integrated Engineering services (CPC 8673)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None	4) None	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None	4) None	
(i) Veterinary services (CPC 932)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited.	3) Ability in the Icelandic language required.	3) Ability in the Icelandic language required.	
	4) Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited.	4) Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited.	4) Ability in the Icelandic language required.	4) Ability in the Icelandic language required.	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>B. Computer and Related Services</b>					
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) None		
(b) Software development (including software implementation) (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) None		
(c) Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(d) Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None		
(e) Other  - Maintenance and repair services of office machinery and equipment including computers (CPC 845)  - Other computer services (CPC 849)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None		

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
C. <u>Research and development Services</u>					
(a) R&D services on Natural Sciences (CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1),2) A license is needed for the importation of research equipment. Natural history specimens must not be exported from the country unless permitted by the Icelandic Institute of Natural History ("Náttúrufræðistofnun Íslands"). 3),4) None.			
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1),2) Archaeological finds must not be exported from the country unless permitted by the Museum Council ("Safnaráð") 3),4) All archaeological research whether by Icelandic or foreign researchers is subject to a permit granted by the Archaeological Preservation Agency ("Fornleifanefnd ríkisins")			
(c) Interdisciplinary R&D services (CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>D. Real Estate Services</b>	<b>Limitations on Market Access</b>				<b>Limitations on National Treatment</b>
(a) Real estate services involving own or leased property (CPC 821)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real estate are personal authorizations.	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real-estate are personal authorization. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3),4) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		
(b) On a Fee or Contract basis (CPC 822)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real-estate are personal authorization. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real-estate are personal authorization. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3),4) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
E. <u>Rental/Leasing Services without Operators</u>	1) None	1) None	1) None	1) None	
	2) None	2) Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks	2) None	2) Majority of the board of a leasing company shall be resident in Iceland. The manager shall be resident in Iceland and a citizen of a Nordic Country.	
	3) Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None	4) None	
(a) Relating to ships (CPC 83103)	1) None	1) None	1) None	1) None	
	2) None	2) To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels.	2) None	2) None	
	3) To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels.	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None	4) None	

Sector or Sub-sector	Modes of supply:		Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	
(b) Relating to aircraft (CPC 83104)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) To be registered in the aircraft register the aircraft must be owned by Icelandic natural or juridical persons resident in Iceland	3) Unbound except as indicated in the horizontal section	3) None
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None
(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) Unbound except as indicated in the horizontal section	3) Residency requirement for car rental services
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) Residency requirement for car rental services
(d) Relating to other machinery and equipment (CPC 83106 - 83109)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) Unbound except as indicated in the horizontal section	3) None
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None
(e) Other (CPC 832)	1) None	1) None	1) None
	2) None	2) None	2) None
	3) None	3) Unbound except as indicated in the horizontal section	3) None
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>		
<b>F. Other Business Services</b>					
(a) Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Concession needed if personal data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) None		
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		
(d) Services related to man. consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment				
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			
(f) Services incidental to agriculture, hunting and forestry (CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			
(i) Services incidental to manufacturing (CPC 884 + 885 /except for 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			
(k) Placement and supply services of personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			
(m) Related scientific and technical consulting services (CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None			

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(n) Maintenance and repair of equipment (CPC 633+8861-8866; not including maritime vessels, aircraft or other transport equipment)	1) None	1) None	1) None		
	2) None	2) None	2) None		
	3) None	3) Unbound except as indicated in the horizontal section	3) None		
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None		
(o) Building-cleaning services (CPC 874)	1) None	1) None	1) None		
	2) None	2) None	2) None		
	3) None	3) Unbound except as indicated in the horizontal section	3) None		
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None		
(p) Photographic services (CPC 875)	1) None	1) None	1) None		
	2) None	2) None	2) None		
	3) None	3) Unbound except as indicated in the horizontal section	3) None		
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None		
(q) Packaging services (CPC 876)	1) None	1) None	1) None		
	2) None	2) None	2) None		
	3) None	3) Unbound except as indicated in the horizontal section	3) None		
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) None		

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment				
(r) Printing and publishing (CPC 88442)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Residency requirement for publishing of newspapers or magazines within the national territory. Residency requirement for editors</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> </ol>				
(s) Convention services (CPC 87909)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section.</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) None</li> </ol>				

Sector or Sub-sector SERVICES	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>2. COMMUNICATION SERVICES</b>					
<b>C. <u>Telecommunication Services</u></b>					
(a) Voice telephony	1)	1)	1)		
(b) Packet-switched data transmission services	2)	2)	2)		
(c) Circuit-switched data transmission services	3)	3)	3)		
(d) Telex services	4)	4)	4)		
(e) Telegraph services					
(f) Facsimile services					
(g) Leased circuit services					
(o) Other					
- Mobile and personal communications services and systems					

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Value-added services <sup>1</sup> Electronic mail, Voice mail, On-line information and Data Base Retrieval, EDI, Code and Protocol Conversion	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES					
A. <u>General Construction Work for Buildings (CPC 512)</u>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. <u>General Construction Work for Civil Engineering (CPC 513)</u>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

<sup>1</sup> Excludes voice telephony, telegraph, telex, packet and circuit switched data services, mobile radiotelephony, paging and satellite services.

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
C. <u>Installation and Assembly Work</u> (CPC 514+516)	1) None	None	1) None	None	
	2) None	None	2) None	None	
	3) None	None	3) None	None	
	4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	4) None	None	
D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) None	None	1) None	None	
	2) None	None	2) None	None	
	3) None	None	3) None	None	
	4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	4) None	None	
4. DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products)	A. <u>Commissions Agents' Services</u> (CPC 621)	1) None	None	1) None	
		2) None	None	2) None	
		3) None	None	3) None	
		4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	4) None	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
B. Wholesale Trade Services (CPC 622)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) horizontal section	4) None	4) None	
C. Retailing Services (CPC 631+632 +613 + 6111 + 6113 + 6121)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) horizontal section	4) None	4) None	
D. Franchising (CPC 8929)	1) None	1) None	1) None	1) None	
	2) None	2) None	2) None	2) None	
	3) None	3) Unbound except as indicated in the horizontal section	3) None	3) None	
	4) Unbound except as indicated in the horizontal section	4) horizontal section	4) None	4) None	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
6. ENVIRONMENTAL SERVICES					
A. Sewage Services (CPC 9401)	1) Unbound* 2) None 3) Environmental operation license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Environmental operation license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
B. Refuse Disposal Waste (CPC 9402)	1) Unbound* 2) None 3) Environmental operating license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) Environmental operating license required 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
C. Sanitation and Similar Services (CPC 9403)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	

\* Unbound due to lack of technical feasibility.

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
D. Other (CPC 9404 + 9409)	1) Unbound* 2) None 3) Environmental operating license required 4) Unbound except as indicated in the horizontal section.		1) Unbound* 2) None 3) None 4) None		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons				
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
7. FINANCIAL SERVICES				
(i) Iceland undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" (the Understanding).				
(ii) Market access commitments with respect to modes 1) and 2) and bound in this Schedule to the extent of the obligations in B.3 and B.4 of the Understanding.				
A. <u>Insurance and Insurance related Services</u>	1) The supply of direct insurance is reserved for Icelandic insurance undertakings or authorized insurance undertakings from another EEA and EFTA Member State.  The supply of insurance broker services is reserved for insurance brokers authorized by the Ministry of Commerce or insurance brokers authorized by competent authorities of another EEA Member State or an EFTA Member State.	1) None		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) Insurance undertakings not established in an EEA Member State or an EFTA Member State require authorization to establish branch offices in Iceland.</p>	<p>2) None</p> <p>3) The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland, citizens of another EEA or EFTA Member State residing in an EEA or EFTA Member State or legal entities registered in an EEA or EFTA Member State.</p> <p>Managers and board members of insurance undertakings shall be resident in Iceland. Citizens of other EEA and EFTA Member States are exempted from the residency requirement. The Minister of Commerce may grant exemptions from this requirement.</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
B. <u>Banking and Other Financial Services</u> (excluding insurance)	Any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the Financial Supervisory Authority. The Authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the enterprise.	Any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the Financial Supervisory Authority. The Authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the enterprise.	Branch offices of non-EEA insurance undertakings must be managed by a resident agent. Insurance brokers must be resident in Iceland or citizens or legal entities of another EEA Member State or an EFTA Member State residing in an EEA Member State or an EFTA Member State. The Minister of Commerce may grant exemptions from this requirement.	Branch offices of non-EEA insurance undertakings must be managed by a resident agent. Insurance brokers must be resident in Iceland or citizens or legal entities of another EEA Member State or an EFTA Member State residing in an EEA Member State or an EFTA Member State. The Minister of Commerce may grant exemptions from this requirement.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	4) None	4) None	
1) None	1) None	1) None	1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non-residents.	1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non-residents.	
	2) None	2) Credit institutions and undertakings engaged in securities services established in a non-EEA Member State or an EFTA Member State can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority, FME.	2) None	2) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Commerce can grant exemptions from this requirement. Citizens and legal persons of other EEA and EFTA Member States are exempted from the residency requirement	
	3) None	3) Credit institutions and undertakings engaged in securities services established in a non-EEA Member State or an EFTA Member State can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority, FME.	3) None	3) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Commerce can grant exemptions from this requirement. Citizens and legal persons of other EEA and EFTA Member States are exempted from the residency requirement	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
	<p><b>Limitations on Market Access</b></p> <p>Credit institutions and undertakings engaged in securities services can only be established as companies with limited liability.</p> <p>Commercial banks and savings banks have exclusive rights to accept deposits and other repayable funds from the public.</p> <p>Public issue of securities shall be conducted by securities undertakings or other parties authorized to provide such services.</p>	<p>4)</p> <p>Unbound except as indicated in the horizontal section.</p>	<p>4)</p> <p>None</p>		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
9. TOURISM AND TRAVEL RELATED SERVICES					
A. <u>Hotels and Restaurants (including catering)</u> (CPC 641-643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Condition of licences is residence. 4) Condition of licences is residence.		
B. <u>Travel Agencies and Tour Operators</u> (CPC 7471)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients due to bankruptcy 4) Unbound except as indicated in the horizontal section		1) None 2) None 3),4) Condition of licences is residence of the manager		
C. <u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) The right to exercise the profession is reserved for resident tourist guides. Non-resident tourist guides may be granted temporary work permit on ad hoc basis.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
A. Entertainment Services (including theatre, live bands and circus services) (CPC 9619)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Targeted financial support to specific local, regional or national activities. 4) None	
B. News Agency Services (CPC 962)	1),2),3) None other than access to management functions is subject to discretionary authorizations by competent authorities 4) Condition of residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
C. <u>Libraries,</u> <u>Archives,</u> <u>Museums and other</u> <u>Cultural Service</u> (CPC 963)	1) None	None	1) None	None	
	2) None	None	2) None	2) None	
	3) None	None	3) Targeted financial support to specific local, regional or national activities	3) Targeted financial support to specific local, regional or national activities	
	4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	4) None	4) None	
D. Sporting and other Recreational Services (CPC 964)	1) None	None	1) None	None	
	2) None	None	2) None	2) None	
	3) Gambling, coin machines and like activities are subject to licensing. Professional boxing is illegal but amateur boxing is allowed.	Gambling, coin machines and like activities are subject to licensing. Professional boxing is illegal but amateur boxing is allowed.	3) Targeted financial support to specific local, regional or national activities	3) Targeted financial support to specific local, regional or national activities	
	4) Unbound except as indicated in the horizontal section	Unbound except as indicated in the horizontal section	4) None	4) None	

Sector or Sub-sector SERVICES	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>11. TRANSPORT SERVICES</p> <p>A. <u>Maritime Transport Services</u> International transport (freight and passengers) CPC 7211 and 7212 <u>including</u> Cabotage transport 1).</p>	<p>(1) Cross-border supply</p> <p>(2) Consumption abroad</p> <p>1) None 2) None 3(a) Establishment of a registered company for the purpose of operating a fleet under Icelandic flag: Unbound except as indicated in the horizontal section. (b) Other forms of commercial presence 2): None. 4(a) Ships' crew: Unbound except as indicated in the horizontal section. (b) Key personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound except as indicated in the horizontal section.</p>	<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p> <p>1) None 2) None 3(a) Unbound (b) None 4(a) Unbound (b) Unbound</p>	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<u>Maritime Auxiliary Services</u>					
- Maritime Cargo Handling Services 3)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
- Storage and Warehousing Services (CPC 742); Customs Clearance Services 4); Container Station and Depot 5)	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
- Maritime Agency Services 6); Freight Forwarding Services 7)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

\* A commitment on this mode of delivery is not feasible.

Sector or Sub-sector	Modes of supply:			Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	
- Other Supporting and Auxiliary Transport Services 8)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Modes of supply:		Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	
Auxiliary Services as required by Maritime Transport Operators:			<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p> <p>The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> <li>1. Pilotage</li> <li>2. Towing and tug assistance</li> <li>3. Provisioning, fuelling, watering</li> <li>4. Garbage collecting, ballast waste disposal</li> <li>5. Port Captain's services</li> <li>6. Navigation aids</li> <li>7. Shore-based operational services essential to ship operations, incl. communications, water, electrical supplies</li> <li>8. Emergency repair facilities</li> <li>9. Anchorage, berth, berthing services</li> <li>10. Container handling, storage and warehousing, freight transport.</li> </ol>

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<p>Where road, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks and related equipment for the purpose of inland forwarding of international cargoes carried by sea, or have access to and use of such multimodal activities for the purpose of providing multimodal transport services.</p>

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
C. <u>Air Transport Services</u>					
Maintenance and repair of aircraft and parts thereof	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None		
Sales and marketing	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		

\* Unbound due to lack of technical feasibility

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Computer Reservations System	1) None		1) None		
	2) None		2) None		
	3) None		3) None		
	4) Unbound except as indicated in the horizontal section		4) None		
F. <u>Road Transport Services</u>					
(a) Passenger transportation (CPC 7121 + 7122)	1) None		1) None		
	2) None		2) None		
	3) Authorization required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licenses for certain areas or routes.		3) None		
	4) Unbound except as indicated in the horizontal section		4) None		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(b) Freight transportation (CPC 7123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(d) Maintenance and repair of road transport equipment (CPC 6112+8867)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(e) Supporting services for road transport services (CPC 744)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
H. <u>Services auxiliary to all modes of transport</u>					
(a) Container handling services (CPC 7411)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		
Other cargo handling services (CPC 7419)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		
(b) Storage and warehousing services (CPC 742)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) None		
(c) Freight transport agency services (CPC 748)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None		

\* Unbound due to lack of technical feasibility.

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Other (CPC 749)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) None	

ATTACHMENT

NOTES TO MARITIME TRANSPORT

"Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A "multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. "Cabotage" is defined as maritime transport of goods and passengers between ports in Iceland.

2. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other Members to undertake locally all activities, which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:
  - the loading/discharging of cargo to/from a ship;
  - the lashing/unlashing of cargo;
  - the reception/delivery and safekeeping of cargoes before shipment or after discharge.
4. "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
5. "Container station and depot services" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.
6. "Maritime agency services" means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines of shipping companies, for the following purposes:
  - marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
  - acting on behalf of the companies organising the call of the ship or taking over cargoes when required.
7. "Freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
8. "Other supporting and auxiliary transport services" means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 3 TO ANNEX VII

LIECHTENSTEIN – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
- The level of commitments in a particular sector shall not be construed to supersede the level of commitments taken with respect to any other services sector to which such service is an input or to which it is otherwise related. - CPC numbers indicated in square brackets are references to the UN Provisional Central Product Classification (Statistical Papers Series M No. 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).				
<b>PART I. HORIZONTAL COMMITMENTS<sup>1</sup></b>				
ALL SECTORS INCLUDED IN THIS SCHEDULE				
This part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.				
	1) None	1) None except unbound for subsidies, tax incentives and tax credits Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company. Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.		

<sup>1</sup> Liechtenstein makes reference to the specific geographic situation of the country, to its limited resources and to the small labour market. Therefore, Liechtenstein is in a position to bind its services sector only with the reservations mentioned in Part I and Part II.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) The establishment of a commercial presence by a juridical person (including branches) is subject to the requirement that no objection for reasons of national economy (balanced proportion of national and foreign capital; balanced ratio of foreigners in comparison with the number of resident population; balanced ratio of total number of jobs in the economy in comparison with the number of the resident population; balanced geographic situation; balanced development of the national economy; between and within the sectors) exists.</p>	<p>2) None except unbound for subsidies, tax incentives and tax credits</p> <p>3) None except for the following: The establishment of a commercial presence by an individual is subject to the requirement of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The establishment of a commercial presence by a juridical person (including branches) is subject to the following requirements: At least one of the managers has to fulfil the requirements of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The majority of the administrators (authorized to manage and represent the juridical person) must be resident in Liechtenstein and have either to be Liechtenstein citizens or have prior residence during a certain period of time in Liechtenstein. The general and the limited partnership have to fulfil the same conditions as corporations with limited liability (juridical person). In addition the majority of the associates have to be Liechtenstein citizens or to have prior residence during a certain period of time in Liechtenstein. The Liechtenstein company law does not prohibit joint stock companies from foregoing in their articles of incorporation the preclusion or limitation of the transfer of registered shares</p>	

Modes of supply:

(1) Cross-border

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company.</p> <p>Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.</p> <p>All acquisitions of real estate are subject to authorization. Such authorization is granted only if an actual and proven requirement for living or business purposes is given and a certain period of residence has been completed. Non-residents are excluded from the acquisition of real estate.</p>	

Modes of supply:

(1)

Cross-border

(2)

Consumption abroad

(3)

Commercial presence

(4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>4) Unbound except for measures concerning the entry and temporary stay of natural persons (hereafter persons) falling within the categories, as defined in paragraph I below, and subject to the following limitations and conditions and to the limitations and conditions on national treatment set out under the national treatment column: Entry and stay of foreign services suppliers in Liechtenstein is subject to authorization (requirement of residency permit and work permit). Authorization is granted subject to measures fixing overall numbers of work permits allocated. For essential personnel as defined in paragraph I below, the period of stay is limited to a period of three years. Persons staying in or entering Liechtenstein with an open-ended or extendable residence permit based on an employment contract not limited in time for Liechtenstein are not considered as persons residing in or entering Liechtenstein for the purpose of temporary stay or temporary employment in Liechtenstein.</p> <p>1. <b><u>Essential persons transferred to Liechtenstein within a specific business or company (intra-corporate transferees)</u></b></p> <p>Are considered as essential those persons - defined in detail below - who are employees of a business or company of a Party hereafter enterprise) providing services in Liechtenstein through a branch or subsidiary established in Liechtenstein and who have been beforehand employees of their enterprise outside Liechtenstein for a period of not less than one year immediately preceding their application for admission:</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column and subject to the following limitations and conditions: working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.), measures limiting professional mobility, regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.) and all other provisions of the legislation relating to immigration, entry, stay and work. The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.</p>	

Modes of supply:

(1) Cross-border

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>a) <b>Executives and senior managers:</b> persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise.</p> <p>Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise.</p> <p>b) <b>Specialists:</b> highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.</p>		

Modes of supply:

(1)

Cross-border

(2)

Consumption abroad

(3)

Commercial presence

(4)

Presence of natural persons

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	Additional Commitments
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>					
I. BUSINESS SERVICES					
A. <u>Professional Services</u>					
a) Legal Service	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I			1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	
- legal advisory services on home country law and international law (except for consulting on Liechtenstein law) (part of CPC 861)					

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	
b) Accounting, auditing and bookkeeping services	<p>1) None</p> <p>2) None</p> <p>3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administration body authorized to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor and must work full-time for the juridical person. The majority of the members of the administrative body must be in possession of the professional licence to act as an auditor.</p> <p>4) Unbound except as indicated in Part I</p>			<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in Part I</p>	
- Bookkeeping services, except tax returns (CPC 8622)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>			<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

	Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
	Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	Additional Commitments
c)	Taxation services (CPC 863)	1) None 2) None	1) None 2) None 3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administrative body authorized to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor or trustee and must work full-time for the juridical person. 4) Unbound except as indicated in Part I	1) None 2) None 3) Unbound	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
d)	Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>e) Engineering services (CPC 8672)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Liechtenstein nationality necessary for survey activities for official public purposes<sup>2</sup> (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor).</p> <p>2) None</p> <p>3) Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor).</p> <p>4) Unbound except as indicated in Part I; Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor).</p>	
<p>f) Integrated engineering services (CPC 8673)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply:

(1) Cross-border

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access			Additional Commitments
g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Computer and Related Services</u> (CPC 841 - CPC 845, CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u> Excluding projects financed in whole or in part by public funds	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:		(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
c) Interdisciplinary R&D sciences (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
E. <u>Rental/Leasing Services without Operators</u>					
c) Relating to other transport equipment (CPC 83101 + CPC 83102 + CPC 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	Additional Commitments
d) Relating to other machinery and equipment (CPC 83106 - CPC 83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
<b>F. Other Business Services</b>					
a) Advertising services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Advertising services (including direct mail advertising), excluding outdoor advertising and excluding advertising for goods subject to import authorization and excluding pharmaceutical products, alcohol, tobacco, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of CPC 8712)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access			
c) Management consulting services (CPC 865)	1) None 2) None 3) None	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
d) Services related to management consulting (CPC 866)	1) None 2) None 3) None	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
				Additional Commitments

Sector or Sub-sector	Modes of supply:			Additional Commitments
	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	
f) Services incidental to agriculture, hunting and forestry  - Consulting services on agriculture, hunting and forestry (part of CPC 881)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
g) Services incidental to fishing  - Consulting services relating to fishing (part of CPC 882)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
h) Services incidental to mining  - Services incidental to mining, excluding prospecting, surveying, exploration and exploitation (part of CPC 883 + part of CPC 5115)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

(4) Presence of natural persons

Modes of supply:		(1)	(2)	(3)	(4)
		Cross-border	Consumption abroad	Commercial presence	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
i) Services incidental to manufacturing					
- Consulting services relating to manufacturing (part of CPC 884 + part of CPC 885)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
m) Related scientific and technical consulting services					
- Related scientific and technical consulting, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + CPC 8861-CPC 8866)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633			

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	Additional Commitments
o) Building-cleaning services - Building-cleaning services (CPC 874 except CPC 87409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.		
p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
q) Packaging services (CPC 876)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required for subsector CPC 633.		

Modes of supply:		(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
t) Other - Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) None except unbound for translation for official purposes 4) Unbound except as indicated in Part I			
2. COMMUNICATION SERVICES					
C. <u>Telecommunication Services</u>					
Telecommunication Services are the transport of electro-magnetic signals - sound, data, image and combinations thereof—excluding broadcasting <sup>3</sup>					
<u>Basic Telecommunication Services</u>					
(a) Voice telephone services (CPC 7521)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

<sup>3</sup> Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

	Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
	<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>			<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
(b)	Packet-switched data transmission (CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c)	Circuit-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d)	Telex services (CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e)	Telegraph services (CPC 7522)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f)	Facsimile services (CPC 7521 + 7529)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Sector or Sub-sector	Modes of supply:	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
(g) Private leased circuit services (CPC 7522 + 7523)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Modes of supply: (1) Cross-border Enhanced/value-added telecommunication services (h) Electronic mail (part of CPC 7523)	(2) Consumption abroad 1) None 2) None 3) None 4) Unbound except as indicated in Part I	(3) Commercial presence 1) None 2) None 3) None 4) Unbound except as indicated in Part I	(4) Presence of natural persons
(i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(j) On-line information and data base retrieval (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:		(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
(k) Electronic data interchange (EDI) (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(l) Enhanced value-added facsimile services (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(m) Code and protocol conversion	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(n) On-line information and/or data processing (part of CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
(o) Other				
- Videotext	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Enhanced/value-added services based on licensed wireless networks including enhanced/value-added paging services, except for voice transmission	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
4. DISTRIBUTION SERVICES				
A. <u>Commission agents' services</u>				
- Commission agents' services, excluding services related to goods subject to import authorization, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 6211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
<b>Modes of supply:</b>	(1)	(2)	(3)	(4)
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>			
<b>B. Wholesale trade services</b>	<b>Limitations on National Treatment</b>			
- Wholesale trade services, excluding services related to goods subject to import authorization, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I
	<b>Additional Commitments</b>			

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<p>C. <u>Retailing services</u></p> <p>- Retailing services, excluding services related to goods subject to import authorization, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; not covered is retailing through mobile sales unit (part of CPC 631 + part of CPC 632 + part of CPC 6111 + part of CPC 6113 + part of CPC 6121)<sup>4</sup></p> <p>- Retail sales of motor fuel (CPC 613)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>5) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>		
<p>D. <u>Franchising</u> (CPC 8929)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>		

<sup>4</sup> This subsector includes all distribution services related to motor vehicles and parts thereof (CPC 6111 + 6113 + 6121)

Modes of supply:		(1)	(2)	(3)	(4)
		Cross-border	Consumption abroad	Commercial presence	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
5. EDUCATIONAL SERVICES Private education services					
A. <u>Compulsory Education Services (primary &amp; secondary I)</u> (part of CPC 921 + part of 922)	1) Unbound 2) Unbound 3) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
B. <u>Non-compulsory Secondary Education Services (secondary II)</u> (part of CPC 922)	1) None 2) None 3) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
C. <u>Higher Education Services</u> (part of CPC 923)	1) None 2) None 3) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Modes of supply: (1) Cross-border</p> <p>D. <u>Adult Education Services</u> (part of CPC 924)</p>	<p>(2) Consumption abroad</p> <p>1) None</p> <p>2) None</p> <p>3) Foreigners may establish commercial presence only when organized as juridical persons according to Liechtenstein law</p> <p>4) Unbound except as indicated in Part I</p>	<p>(3) Commercial presence</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>(4) Presence of natural persons</p>
<p>6. ENVIRONMENTAL SERVICES</p> <p>Excluding public utilities whether owned and operated by municipalities or Liechtenstein government or contracted out by them</p> <p>A. <u>Sewage services</u> (CPC 9401)</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply:	(1)	Cross-border	(2)	Consumption abroad	(3)	Commercial presence	(4)	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access				Limitations on National Treatment		Additional Commitments	
B. <u>Refuse disposal services</u> (CPC 9402)	1) Unbound due to lack of technical feasibility 2) None 3) None; unbound for garbage dump 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None; unbound for garbage dump 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required
C. <u>Sanitation and similar services</u> (CPC 9403)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required
D. <u>Other environmental services</u> (CPC 9404 + CPC 9405 + CPC 9406 + part of CPC 9409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I
<b>7. FINANCIAL SERVICES</b>								
Commitments on banking, securities and insurance services are in accordance with the 'Understanding on Commitments in Financial Services' (hereafter 'Understanding') and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The Commitments below shall not impose any obligation to allow non-resident financial services suppliers to solicit business.								

	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>			
<u>Insurance and insurance related services</u>	<p>1) Establishment of a commercial presence is required for the provision of insurance services in Liechtenstein.</p> <p>2) None</p> <p>3) Insurance companies incorporated in Liechtenstein must be organized as public limited company (Aktiengesellschaft) or as co-operative/mutual association (Genossenschaft).</p> <p>If a third-country insurer wishes to become active within Liechtenstein, an agency or branch office must be established in Liechtenstein. The third-country insurer must be authorized to conduct insurance activities under the law of its country of incorporation.</p> <p>To be recognized for participation in the basic health insurance scheme, health insurance suppliers must be organized in the form of mutual associations (Genossenschaft, Verein, Versicherungsgesellschaft auf Gegenseitigkeit or Hilfskasse) or foundations (Stiftung).</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) One member of the board of directors and the administrators must be resident in Liechtenstein. They must be duly authorized to fully represent their company. In the case of a branch or an agency, it suffices if the general representative, whose nomination requires the approval of the supervisory authority, has his residence in Liechtenstein and is duly authorized to fully represent his company.</p>	<p>1) Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank</p>	
<u>Banking and other financial services (excluding insurance)</u>	<p>1<sup>5)</sup> According to the practice in Liechtenstein, mutual funds (collective investments) have to be marketed through banks having a commercial presence in Liechtenstein</p>			

<sup>5</sup> Are covered not only transactions indicated in paragraph B.3. of the 'Understanding' but the whole range of banking and other financial services transactions (excluding insurance).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) Banks and financial companies must be organized in the form of a limited company</p> <p>4) Unbound except as indicated in Part I</p>	<p>2) Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank</p> <p>3) One member of the board of directors and the administrators must have domicile in Liechtenstein. They must be duly authorized to fully represent their company.</p> <p>Commercial presence of foreign financial institutions is subject to licensing requirements relating to the name of firm, duties toward the Swiss national bank and regulations on financial institutions in the country of origin</p> <p>4) Unbound except as indicated in Part I</p>	<p>(4) Presence of natural persons</p>

Modes of supply:

(1)

Cross-border

(2)

Consumption abroad

(3)

Commercial presence

(4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES  A. Hotels and restaurants (incl. catering) (CPC 641-CPC 643)  B. <u>Travel agencies and tour operators services</u> (CPC 7471)  C. <u>Tourist guides services</u> (CPC 7472)	(1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423)  2) None 3) None 4) Unbound except as indicated in Part I	(1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423)  2) None 3) None 4) Unbound except as indicated in Part I	(4) Presence of natural persons

Modes of supply:

(1) Cross-border

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Sub-sector	Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)					
B. <u>News agency services</u> (CPC 962)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Sporting and other recreational services</u>		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- <u>Sporting services</u> (CPC 9641)		1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:		(1)	(2)	(3)	(4)
		Cross-border	Consumption abroad	Commercial presence	Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
11. TRANSPORT SERVICES					
F. Road transport services					
a) Passenger transportation					
- regular, 'closed-door' tours only (part of CPC 7121)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
- occasional, excluding empty entrance, cabotage and taxi services (part of CPC 7122)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Modes of supply:	(1)	(2)	(3)	(4)
<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>			
d) Maintenance and repair of road transport equipment (CPC 6112 + CPC 8867)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	Additional Commitments
H. <u>Services auxiliary to all modes of transport</u>				
a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:	(1) Cross-border	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access			Limitations on National Treatment	Additional Commitments
c) Freight transport agency services (CPC 748)	1) None 2) None 3) None	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
d) Other auxiliary transport services, excluding local pick up and delivery (part of CPC 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

APPENDIX 4 TO ANNEX VII

**NORWAY – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16**

Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office and the ordering reflects the services sectoral classification list used in the GATT document MTN.GNS/W/120, dated 10 July 1991.

Modes of supply:				
1) Cross-border supply				
2) Consumption abroad				
3) Commercial presence				
4) Presence of natural persons				
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
<b>I. HORIZONTAL COMMITMENTS</b>				
ALL SECTORS INCLUDED IN THIS SCHEDULE				
All sectors: Establishment - General authorization procedures for acquisition		3), 4) A foreign citizen that purchases or leases real property as a secondary residence must apply for a concession if the citizen neither lives in Norway, nor has been living in Norway for at least five years.		

		Modes of supply:		Presence of natural persons	
		1)	2)	3)	4)
Sector or Sub-sector	Limitations on Market Access	Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons
All sectors: Treatment of branches and agencies	3) None			3) Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having their registered office, central administration or principal place of business within an EEA Member State may not be extended to branches or agencies established in an EEA Member State by a third-country company.  Treatment less favorable may be accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.	
All sectors: Formation of legal entity - limited liability company, foundation	3) None			3) The general manager in a joint stock company, and at least half of the members of the board of directors and of the corporate assembly must be residents of Norway, unless the Ministry of Trade and Industry grants exemption in each individual case. These requirements do not apply to citizens of states which are parties to the EEA agreement if they are residents of such a state.	

	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
<p>Modes of supply:</p> <p><b>Sector or Sub-sector</b></p> <p>All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS)</p>	<p><b>Limitations on Market Access</b></p> <p>1) Unbound 2) Unbound 3) None 4) None</p>	<p><b>Limitations on National Treatment</b></p> <p>1) Unbound 2) Unbound 3) Eligibility for subsidies may be limited to juridical persons established in Norway. Unbound for research and development subsidies and for education services leading to the conferring of State recognized exams and/or degrees. 4) Subsidies available to natural persons may be limited to Norwegian citizens.</p>	<p><b>Additional Commitments</b></p>	
<p>All sectors: Movement of personnel</p>	<p>4) Unbound, except for the temporary presence and without requiring compliance with an economic needs test of categories A, B and C below:</p> <p><b>A.</b> Managers and executives, specialists as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached. Temporary entry, stay and work limited to a four years period.</p> <p><b>Executives/managers</b> - persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:</p> <ul style="list-style-type: none"> <li>- directing the establishment or a department or subdivision of the establishment;</li> <li>- supervising and controlling the work of other supervisory, professional or managerial employees;</li> </ul>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>1) Cross-border supply</p> <p>2) Consumption abroad</p> <p>3) Commercial presence</p> <p>4) Presence of natural persons</p> <p>- having the authority personally to hire and fire or recommend hiring, firing or other personnel actions.</p> <p><b>Specialists</b> - persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of the knowledge specific to the establishment, but also whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership in an accredited profession.</p> <p><b>B. Business visitors:</b> Temporary entry, stay and work limited to a three month period</p> <p><b>Business visitors -</b></p> <p>a) persons who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.</p>		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>b) persons working in a senior position, as defined above, within a juridical person, who are responsible for the setting up in Norway of a commercial presence of a service supplier of a Party when:</p> <ul style="list-style-type: none"> <li>- the representatives are not engaged in making direct sales or supplying services, and</li> <li>- the service supplier has no other representative, branch or subsidiary in Norway.</li> </ul> <p><b>C</b> Temporary presence of natural persons providing services without being employed by a juridical person who has commercial presence in Norway. Access is subject to the following conditions:</p> <ul style="list-style-type: none"> <li>- The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whatever is less.</li> <li>- The commitment relates only to the service activity which is the subject of the contract. It does not entitle to exercise the profession as such.</li> <li>- A work permit must be obtained. A work permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. During his/her stay in Norway, the natural person will have to be employed by the recipient of the service.</li> </ul>		Presence of natural persons

Modes of supply:

1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>The competence of the natural person must be deemed necessary for the recipient of the service. If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted.</p> <p>- All requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.</p>		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>II. SECTOR SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. Professional Services</b>			
(a) Legal services - legal advice on foreign and international law (concerned parts of CPC 861)	<p>1) None</p> <p>2) None</p> <p>3) The advocate is personally responsible for his activities. To have an interest (own shares and/or be a member of the board of the firm) in a firm of Norwegian advocates is only possible when taking active part in the business.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) Foreign advocates can give advice on foreign law and international law after application. Some restrictions on co-operation with Norwegian advocates as a consequence of legislation on how a firm of Norwegian advocates may be organized.</p> <p>4) Unbound except as indicated in the horizontal section. As for 3), but no restrictions on advice on a strictly occasional basis.</p>	
(b) Accounting, auditing and bookkeeping services (CPC 862)	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Public certification required based on Norwegian exam and 2 years experience in Norway. Audit reports must be drafted in Norwegian. Permanent residence in Norway required.</p> <p>4) Unbound except as indicated in the horizontal section. As 3).</p>	
- Auditing services by registered and licensed auditors			

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
- Accounting and bookkeeping services	<p><b>Limitations on Market Access</b></p> <p>1) Accounting shall take place in Norway. The King may decide that accounting takes place abroad.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>				
(c) Taxation services (CPC 863)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		
(d) Architectural services (CPC 8671)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		
(e) Engineering services (CPC 8672)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		
(f) Integrated engineering services (CPC 8673)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>		

Sector or Sub-sector	Modes of supply:		Additional Commitments
	1) Cross-border supply	2) Consumption abroad	
(g) Urban planning and landscape architectural services (CPC 8674)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>
(h) Medical and dental services (CPC 9312)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>
(i) Veterinary services (CPC 932)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section. Foreign exams giving equivalent competence may be recognized.</li> </ol>

	Modes of supply:	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
	<b>Sector or Sub-sector</b>	<b>Limitations on Market Access</b>			<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
(j)	Deliveries and related services, nursing services, physiotherapeutic and para-medical services (CPC 93191)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. Must obtain Norwegian authorisation/licence. Requirements: Must have passed an examination, which is recognised as being equivalent to the Norwegian examination, or must otherwise prove to possess the necessary skills. Must in addition pass examination in certain national topics (course and examination held in Norwegian language).		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
B. Computer and Related Services CPC 84 according to the attached description of sector ale coverage	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Research and Development Services (b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Real Estate Services (b) Real Estate Services on a fee or contract basis (CPC 822) - Real estate agency	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section. Upon request, education/examination from abroad may be accepted.	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
- Real estate agent	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section. Upon request, education/examination from abroad may be accepted.		
E. Rental/Leasing Services without Operators					
a), b), c) Relating to ships, <sup>1</sup> aircraft, other transport equipment (CPC 83102, CPC 83103, CPC 83104, CPC 83105)	1) None 2) None 3) None other than: Aircrafts: to be registered in the aircraft register of Norway, the aircraft must be owned either by Norwegian natural persons or by Norwegian juridical persons.		1) None 2) None 3) None		
(c) Car-hiring (CPC 83101)	4) Unbound except as indicated in the horizontal section 1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		

		Modes of supply:		Presence of natural persons	
		1)	2)	3)	4)
		Cross-border supply	Consumption abroad	Commercial presence	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
F. Other Business Services					
(a) Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(c),(d) Management and administrative services (including management, consultancy) (CPC 865, CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
(e) Technical testing and analysis services (CPC 8676) <sup>2</sup>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>		
(f) Advisory and consulting services related to agriculture, hunting and forestry (concerned parts of CPC 881)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>		
(g) Advisory and consulting services related to fishing (concerned parts of CPC 882)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>		
(h) Services incidental to mining (CPC 883 + 5115)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
(i) Advisory and consulting services related to manufacturing (CPC 884, CPC 885)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	
(k) Placement and supply services of personnel	<ol style="list-style-type: none"> <li>1) None, except when the activity is assessed to take place in Norway the rules mentioned under 3) will apply.</li> <li>2) None</li> <li>3) It is not allowed to charge personnel seeking employment for employment services.</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	
- Executive search services (CPC 87201)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Manager must be EEA citizens resident in the EEA</li> <li>4) Unbound except as indicated in the horizontal section. As 3).</li> </ol>	
1) Investigation and security activities (CPC 873)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ol>	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
(m) Related scientific and technical consulting services (CPC 8675), except from map making services (CPC 86754)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 and CPC 8861-8866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(q) Packaging services (CPC 876)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	

\* Unbound due to lack of technical feasibility.

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
(r) Printing and publishing (CPC 88442)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	
(s) Convention services (CPC 87909)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	
(t) Other					
- Exhibition management services (parts of CPC 87909)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	
- Speciality design (CPC 87907)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	
- Translation and interpretation services, except for government authorised translators (parts of CPC 87905)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
2. COMMUNICATION SERVICES					
B. Courier Services (CPC 7512)	1) None 2) None 3) No limitations except as specified for transportation services 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
C. Telecommunication Services <i>Basic Telecommunication Services</i>					
(a) Voice telephony	1) None		1) None		
(b) Packet-switched data transmission services	2) None		2) None		
(c) Circuit-switched data transmission	3) None		3) None		
(d) Telex services	4) Unbound except as indicated in horizontal commitments		4) Unbound except as indicated in horizontal commitments		
(e) Telegraph services					
(f) Facsimile services					
(g) Leased circuit services					
<i>Other</i> Mobile and personal communications services and systems					
- Value-added services (excludes voice telephony, telegraph and telex, packet- and circuit-switched data services, mobile radio telephony, paging and satellite services)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES	<b>Limitations on Market Access</b>				
A. General Construction Work for Buildings (CPC 512)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		
B. General Construction Work for Civil Engineering (CPC 513)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 5) None		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
C. Installation and Assembly Work (CPC 514, CPC 516)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. For electrical work, plumbing and water sanitation, foreign exams giving equivalent competence may be recognized on a case by case basis.		
D. Building Completion and Finishing Work (CPC 517)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.		

Modes of supply:		1)	2)	3)	4)	Presence of natural persons
		Cross-border supply	Consumption abroad	Commercial presence		
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments			
E. Other - Pre-erection work at construction sites (CPC 511) - Special trade construction work (CPC 515) - Renting services relating to equipment for construction/demolition of buildings/civil engineering works, with operator (CPC 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.				
4. DISTRIBUTION SERVICES  First hand sales of raw fish and private import of alcohol are exempted  A. Commission agents' services (CPC 621) (Trade in arms, alcohol and pharmaceuticals exempted)	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section				

Sector or Sub-sector	Modes of supply:		Presence of natural persons	
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
B. Wholesale Trade Services (CPC 622) (Import and trade in arms and pharmaceuticals exempted)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Retailing Services (CPC 613+ 631+632+6111+ 6113+6121) (Trade in pharmaceutical products, alcohol and arms exempted)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
D. Franchising (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATION SERVICES  Educational services leading to the conferring of State recognized exams and/or degrees  - Primary and lower secondary education services  - Upper secondary education services  - Higher education services  - Adult education  Educational services not leading to the conferring of State recognized exams and/or degrees	1) As 3) 2) None 3) Primary and secondary education are public service functions. Authorization may be given to foundations and other legal entities to offer additional parallel or specialized education. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1)

Cross-border supply 2)

Consumption abroad 3)

Commercial presence 4)

Presence of natural persons

Modes of supply:		1)	2)	3)	4)	Presence of natural persons
		Cross-border supply	Consumption abroad	Commercial presence		
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment		Additional Commitments		
6. ENVIRONMENTAL SERVICES						
With the exemption of public service functions whether owned and operated or contracted out by local, regional or central government.						
A. Wastewater management (CPC 9401)	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section			
B. Solid/Hazardous waste management: - Refuse Disposal Services (CPC 9402) - Sanitation and Similar Services (CPC 9403)	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section			
C. Protection of ambient air and climate - Services to reduce exhaust gases and other emissions and improve air quality (CPC 94040)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
D. Remediation and cleanup of soil & water - Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section			

Modes of supply:	Modes of supply:				Presence of natural persons	
	1)	2)	3)	4)		
Sector or Sub-sector	Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons		
	Limitations on Market Access				Limitations on National Treatment	Additional Commitments
E. Noise & vibration abatement - Noise abatement services (CPC 94050)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
F. Protection of biodiversity and landscape - Nature and landscape protection services (part of CPC 9460)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
G. Other environmental & ancillary services - Other environmental protection services not classified elsewhere (CPC 94090) - Other environmental and ancillary services excluding radiation surveillance for official services.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		

Modes of supply:		1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
<b>7. FINANCIAL SERVICES</b>					
i. Norway undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" prepared under the GATS (hereafter "Understanding").					
ii. The market access commitments in respect of modes 1) and 2) apply to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively.					
iii. The restrictions and limitations listed in the schedule under mode 1) apply to regulatory measures directed towards non-resident financial service suppliers established outside the European Economic Area. The limitations listed in the schedule under mode 2) apply to regulatory measures directed towards financial service consumers residing in Norway.					
iv. The following restrictions and limitations apply:					
A. Insurance and Insurance-Related Services	1) In addition to the services listed in paragraph B.3 (a) of the Understanding, non-resident insurance companies may supply insurance related to passenger vessels (including cruise vessels), ocean-going fishing vessels, offshore exploration or insurance contracts regarding domestic companies with an activity of at least 10-man-years or annual sales above a certain threshold. As of 2005 this threshold is set at NOK 50 million.  Non-resident insurance companies must supply the services listed above and in paragraph B.3(a) of the Understanding through an insurance broker authorized in Norway.	1) None  2) None			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) For subsidiaries or branches of financial institutions not incorporated within the European Economic Area, a separation requirement applies between life insurance, non-life insurance and credit risk insurance.</p> <p>Insurance companies incorporated in Norway must be organized as joint stock companies or mutual insurance companies. Insurance brokerage firms incorporated in Norway must be organized as joint stock companies.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>3) For mutual insurance companies the manager, at least half the members of the board of directors and half the members of the corporate assembly must be permanent residents of Norway. This requirement does not apply to citizens of a state within the European Economic Area when residing in such state. The Ministry of Finance may grant exemptions from these rules.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
<p>B. Banking and Other Financial Services (excluding insurance)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital or voting rights of a Norwegian security registry. In Norwegian clearing houses the ownership limitation is set at 20 percent. Norwegian securities registries and clearing houses must be organised as joint stock companies.</p> <p>Commercial banks, securities firms and management companies for collective investment funds incorporated in Norway must be organized as joint stock companies.</p>	<p>1) None.</p> <p>2) None.</p> <p>3) In savings banks and financing undertakings which are not organized as joint stock companies, the members of decision-making bodies must be citizens of states within the European Economic Area and permanently residing in such states. The Ministry of Finance may grant exemptions from these rules.</p>	

Modes of supply:		1)	2)	3)	4)	
		Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments			
<b>9. TOURISM AND TRAVEL RELATED SERVICES</b>						
<b>A. Hotels and Restaurants</b>						
Hotels, camping sites and other commercial accommodations, restaurants, cafes, pubs, bars (CPC 641, CPC 642, CPC 643)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>				
<b>B. Travel Agencies and Tour Operators Services (CPC 7471)</b>						
	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>				
<b>C. Tourist Guides Services (CPC 7472)</b>						
	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>				
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>						
<b>B. News Agency Services (CPC 962)</b>						
	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>				

Modes of supply:		1)	2)	3)	4)	
		Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments			
<b>11. TRANSPORT SERVICES</b>						
<b>A. Maritime Transport</b>						
International transport (freight and passengers) (CPC 7211 and 7212 and CPC 7213 wherever applicable) International towing and pushing services (part of CPC 7214) Less domestic transport (1) and domestic towing and pushing services	<p>1) None</p> <p>2) None</p> <p>3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by EEA citizens or by an EEA company where EEA citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.</p> <p>(b) Ships on the Norwegian International Ship Register (NIS): None</p> <p>(c) Other forms of commercial presence: None</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area having resided in the EEA area the preceding two years.</p> <p>(b) NIS: Ships with more than 40 per cent non EEA ownership must have a management function in Norway. This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or if the ship is registered directly in the NIS by a foreign company, an EEA representative is required. The representative must be domiciled in Norway and be authorized to receive a lawsuit on behalf of the shipowner.</p> <p>(c) Other forms of commercial presence: None</p>				

Sector or Sub-sector	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
	<p><b>Limitations on Market Access</b></p> <p>4) (a) Ships' crew NOR: Unbound except as indicated in the horizontal section.</p> <p>(b) Ships' crew NIS: Unbound except as indicated in the horizontal section.</p> <p>(c) Shore personnel: Unbound except as indicated in the horizontal section</p>	<p><b>Limitations on National Treatment</b></p> <p>4) (a) NOR: Unbound except as indicated in the horizontal section</p> <p>(b) NIS: None, except for the captain who must be a Norwegian citizen. Exemptions from this rule may be granted.</p> <p>(c) Shore personnel: Unbound except as indicated in the horizontal section</p>		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Domestic freight transportation (part of CPC 7212), limited to the following services  - Transport feeder services related to international cargo  - Transport of empty containers for international trade  - Maritime transport servicing offshore petroleum exploration and production	1) Unbound 2) None 3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by EEA citizens or by an EEA company where EEA citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted (b) Other forms of commercial presence: None 4) Unbound, except as indicated in the horizontal section	1) Unbound 2) None 3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area, having resided in the EEA area the preceding two years. (b) Other forms of commercial presence: None 4) Unbound, except as indicated in the horizontal section	

Modes of supply: 1)

Cross-border supply 2)

Consumption abroad 3)

Commercial presence 4)

Presence of natural persons

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
Domestic maritime towing and pushing services, including anchor handling, servicing petroleum exploration and production (part of CPC 7214)	1) Unbound	(a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by EEA citizens or by an EEA company where EEA citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.	1) Unbound	(a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area, having resided in the EEA area the preceding two years.	
	2) None		2) None		
Maritime auxiliary services: Maritime cargo handling services (3)	3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by EEA citizens or by an EEA company where EEA citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.	(b) Other forms of commercial presence: None	3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the EEA area. The majority of the members of the board, including the chairman, must be EEA citizens resident in the EEA area, having resided in the EEA area the preceding two years.	(b) Other forms of commercial presence: None	
	4) Unbound, except as indicated in the horizontal section		4) Unbound, except as indicated in the horizontal section		
- Storage and warehousing services (CPC 742); customs clearance services (4); container station and depot services (5)	1) Unbound	(b) Other forms of commercial presence: None	1) Unbound*	(b) Other forms of commercial presence: None	
	2) None		2) None		
	3) None	(b) Other forms of commercial presence: None	3) None	(b) Other forms of commercial presence: None	
	4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section		

\* Unbound due to lack of technical feasibility

	Modes of supply: 1)	Cross-border supply 2)	Consumption abroad 3)	Commercial presence 4)	Presence of natural persons
<b>Sector or Sub-sector</b>		<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>	
- Maritime agency services (6); freight forwarding services (7)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
- Other supporting auxiliary transport services (8)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		
Auxiliary services as required by maritime transport operators:					The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water, electrical supplies

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<p>8. Emergency repair facilities</p> <p>9. Anchorage, berth, berthing services</p> <p>10. Container handling, storage and warehousing, freight transport.</p> <p>Where the road, rail, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks, railwaycarriages and relate equipment, for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.</p>

Modes of supply:

1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
C. Air Transport Services (Definitions of services are found in the Air Transport Annex)					
- Computer reservations systems (CRS) services	1) None			1) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries	
	2) None			2) None	
	3) None			3) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries	
	4) Unbound except as indicated in the horizontal section			4) Unbound except as indicated in the horizontal section	
- Selling and marketing of air transport services	1) None			1) Unbound for distribution through CRS of air transport services provided by CRS parent carrier.	
	2) None			2) None	
	3) None			3) Unbound for distribution through CRS of air transport services provided by CRS parent carrier.	
	4) Unbound except as indicated in the horizontal section			4) Unbound except as indicated in the horizontal section	
- Aircraft repair and maintenance services	1) None			1) None	
	2) None			2) None	
	3) None			3) None	
	4) Unbound except as indicated in the horizontal section			4) Unbound except as indicated in the horizontal section	

Modes of supply:		1)	2)	3)	4)	
		Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons	
Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment			Additional Commitments	
- Ground handling	1) Unbound 2) None 3) None, except that categories of activities depend of the size of the airport. The number of providers in each airport can be limited due to available space constraints and to not less than two suppliers for other reasons. Non-discriminatory pre approval may apply. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None			
E. Rail Transport Services	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section			
(c) Pushing and towing services (CPC 7113)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(d) Maintenance and repair of rail transport equipment (CPC 8868) <sup>3</sup>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(e) Supporting services for rail transport services (CPC 743)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section			

<sup>3</sup> Service specific constitutes only a part of the total range of activities covered by the CPC concordance.

	Modes of supply:	1)	2)	3)	4)	
		Cross-border supply	Consumption abroad	Commercial presence	Presence of natural persons	
<b>Sector or Sub-sector</b>		<b>Limitations on Market Access</b>			<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
F. Road Transport Services	a),b) Passenger and freight transportation (CPC 7121, CPC 7122, CPC 7123; not including domestic transport)	1) Unbound 2) None 3) None, except for passenger transportation for which regular trips and shuttle services are conditioned by an economic needs test based on traffic criteria 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section		
(e) Supporting services for road transport services (CPC 744)		1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section				

Sector or Sub-sector	Modes of supply:				Additional Commitments
	1) Cross-border supply	2) Consumption abroad	3) Commercial presence	4) Presence of natural persons	
G. Pipeline transportation	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section		
- Offshore upstream pipeline transportation of petroleum and natural gas, Central network control and monitoring services exempted (concerned parts of CPC 71310)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section		
H. Services Auxiliary to All Modes of Transport					
(a) Cargo-handling services (CPC 741)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section		
(b) Storage and warehouse services (CPC 742)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section		
(c) Freight transport agency services (CPC 748)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section		

\* Unbound due to lack of technical feasibility.

	1) Modes of supply:	2) Cross-border supply	3) Consumption abroad	4) Commercial presence	Presence of natural persons
<b>Sector or Sub-sector</b>		<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>	
(d) Other auxiliary services (CPC 749)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		

## ATTACHMENT

## NOTES TO MARITIME TRANSPORT

"Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A "multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. "Domestic transport" is defined as maritime transport of goods and passengers between ports in Norway, including locations on the continental shelf where petroleum is explored or produced.
2. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;

- (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;
- (f) acting on behalf of the companies, organizing the call of the ship or taking over cargoes when required.
3. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organization and supervision of:
- the loading/discharging of cargo to/from a ship;
  - the lashing/unlashing of cargo;
  - the reception/delivery and safekeeping of cargoes before shipment or after discharge.
4. "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.
5. "Container station and depot services" means activities consisting in storing containers, whether in a port area or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.
6. "Maritime agency services" means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:
- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
  - acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

7. "Freight forwarding services" means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
  8. "Other supporting and auxiliary transport services" means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).
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APPENDIX 5 TO ANNEX VII

**SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 3.16**

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> <li>- The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input or to which it is otherwise related.</li> <li>- CPC numbers indicated in parenthesis are references to the UN Provisional Central Product Classification (Statistical Papers, Series M, n° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).</li> <li>- Unless otherwise provided for, requirements of residency, domicile, commercial presence, etc. in a commitment relate to the territory of Switzerland.</li> <li>- Attachments I and II to this schedule form an integral part thereof.</li> </ul>		

**PART I. HORIZONTAL COMMITMENTS**

This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.

ALL SECTORS INCLUDED IN THIS SCHEDULE	1) None	1) None except unbound for subsidies, tax incentives and tax credits	
	2) None	2) None except unbound for subsidies, tax incentives and tax credits	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) None</p>	<p>3) None except for the following:</p> <p><u>I. Composition of governing boards</u> A domicile requirement is applied to the forms of legal entities hereinafter:</p> <ul style="list-style-type: none"> <li>- for a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktiengesellschaft): the majority of the board of directors must be domiciled in Switzerland. However, this domicile requirement can be set below this limit;</li> <li>- for a "limited liability company" (société à responsabilité limitée/ Gesellschaft mit beschränkter Haftung): at least one manager must be domiciled in Switzerland;</li> <li>- for a "co-operative society" (société coopérative/ Genossenschaft): the majority of the administrators must be domiciled in Switzerland.</li> </ul> <p><u>II. Shareholders' circles</u> "Joint-stock companies" are not prohibited from providing in their articles of incorporation that the company may reject persons as acquirers of registered shares, as far and as long as their recognition by the company might prevent the company from providing proof of the composition of the shareholders' circle required by federal law.</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>(3) Commercial presence</p> <p><u>III. Branching</u> The establishment of a branch requires a representative (natural person) with domicile in Switzerland who is duly authorised by the company to fully represent it.</p> <p><u>IV. Commercial presence without juridical personality</u> The establishment of a commercial presence by natural persons or in the form of an enterprise without juridical personality according to Swiss law (<i>i.e.</i> in a form other than "joint-stock company", "limited liability company" or "co-operative society") is subject to the requirement of a permanent residency permit of the associate(s) under cantonal law.</p> <p><u>V. Eligibility for subsidies</u> Eligibility for subsidies, tax incentives and tax credits may be limited to persons established in a particular geographical subdivision of Switzerland.</p> <p><u>VI. Acquisition of real estate</u> The acquisition of real estate by foreigners who are not permanently established in Switzerland and by enterprises with headquarters abroad or under foreign control is subject to authorisation. However, no authorisation is required for:</p> <p>(a) the acquisition of premises for professional use and business activities;</p> <p>(b) the acquisition of main residences for the purpose of personal housing needs by foreigners who are domiciled in Switzerland.</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>For the acquisition of holiday residences and secondary residences for the purpose of personal housing needs, authorisation is granted upon verification of the purpose. Purely financial investments and trade in apartments are prohibited, with the following exceptions:</p> <p>(a) foreigners may invest without authorisation in financial participations (<i>i.e.</i> shares) in legal persons that own and trade housing properties, provided such participations are quoted on a stock exchange in Switzerland;</p> <p>(b) foreign and foreign-controlled banks and insurance companies are granted authorisation to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation;</p> <p>(c) foreign and foreign-controlled insurance companies are granted authorisation to invest in real estate, provided the total value of the buyer's property does not exceed the technical reserves required for the company's activities in Switzerland.</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>4) Unbound except for measures concerning the entry and temporary stay of natural persons (hereinafter "persons") falling within the categories defined in paragraphs A, B, C and D below, and subject to the limitations and conditions set out under the national treatment column and to the condition that entry and stay of foreign service suppliers in Switzerland are subject to authorisation (requirement of residency permit and work permit).</p> <p>For essential personnel as defined in paragraph A below, the period of stay is limited to a period of three years, which may be extended to a maximum of five years. For other essential personnel as defined in paragraphs B, C and D below, the period of stay is limited to 90 days within one year; if an authorisation for such a period of stay is renewed the following year, the applicant must stay abroad at least two months between the two consecutive periods of stay in Switzerland.</p> <p>Persons staying in or entering Switzerland with an open-ended or extendable residence permit based on an employment contract not limited in time for Switzerland are not considered as persons residing in or entering Switzerland for the purpose of temporary stay or temporary employment in Switzerland.</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column, subject to the following limitations and conditions:</p> <p>(a) working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.);</p> <p>(b) measures limiting professional and geographical mobility within Switzerland;</p> <p>(c) regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.); and</p> <p>(d) all other provisions of the legislation relating to immigration, entry, stay and work.</p> <p>The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.</p> <p>Eligibility for subsidies, tax incentives and tax credits may be limited to persons domiciled in a particular geographical subdivision of Switzerland.</p>	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(1) Cross-border supply</p> <p>(2) Consumption abroad</p> <p>(a) Executives and senior managers: Persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise.</p> <p>(b) Specialists: Highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.</p>	<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p>	

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(a) Business visitors responsible for establishing a commercial presence (BV): Persons who are employees of an enterprise not having commercial presence in Switzerland and who have been beforehand employees of that enterprise outside Switzerland for a period of not less than one year immediately preceding their application for admission, and who fulfil the conditions of paragraph A.(a) above, and who are entering Switzerland for the purpose of establishing a commercial presence of that enterprise in Switzerland. Persons responsible for establishing a commercial presence may not sell services directly to the general public or supply services themselves.</p> <p>(b) Services salespersons (SS): Persons employed or mandated by an enterprise and who stay temporarily in Switzerland in order to conclude the contract for the sale of a service on behalf of the enterprise which employs them or has mandated them. Services salespersons may not sell services directly to the general public or supply services themselves.</p>		

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
	<b>Limitations on Market Access</b>			
	<b>C. CONTRACTUAL SERVICE SUPPLIERS (CSS)</b>			
	<p>CSS – Employees of a juridical person: Persons who are employees of an enterprise located outside Switzerland not having commercial presence in Switzerland (and other than enterprises supplying services as defined by CPC 872), which has concluded a services contract with an enterprise engaged in substantive business in Switzerland, and who have been beforehand employees of the enterprise located outside Switzerland for a time period of not less than one year immediately preceding their application for admission, and who fulfil the conditions of paragraph A.(b) above and who supply a service in Switzerland as a professional in a service sector as set out below on behalf of the enterprise located outside Switzerland; as a further requirement three years of related experience is required. Any limitations scheduled in Part II shall apply. Per contract, temporary entry for a limited number of service suppliers will be granted for a single period of three months; the number of service suppliers depending on the size of the task to be performed under the contract. Individual service suppliers not employed by such enterprise located outside Switzerland are considered as persons seeking access to the Swiss employment market.</p>			
	<b>Limitations on National Treatment</b>			
	<b>Additional Commitments</b>			

Sector or Subsector	Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
	<p>Services sectors:</p> <ul style="list-style-type: none"> <li>- Legal advisory services (part of CPC 861)</li> <li>- Financial auditing services, excluding auditing of banks and excluding statutory auditing (part of CPC 86211)</li> <li>- Accounting review services (part of CPC 86212)</li> <li>- Business tax planning and consulting services (CPC 86301)</li> <li>- Business tax preparation and review services (CPC 86302)</li> <li>- Architectural services (CPC 8671)</li> <li>- Engineering services (CPC 8672)</li> <li>- Integrated engineering services (CPC 8673)</li> <li>- Urban planning services (CPC 86741)</li> <li>- Consultancy services related to the installation of computer hardware (CPC 841)</li> <li>- Software implementation services (CPC 842)</li> <li>- Research and development services, excluding projects financed in whole or in part by public funds (part of CPC 851-853)</li> <li>- Management consulting services (CPC 865)</li> <li>- Related scientific and technical consulting services (CPC 8675)</li> <li>- Technical testing and analysis services (CPC 8676)</li> <li>- Maintenance and repair of aircraft (part of CPC 8868)</li> </ul>			

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>D. OTHER</p> <p>Installers and maintainers (IM):                      Qualified specialists who are employees of an enterprise located outside Switzerland not having commercial presence in Switzerland, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contract basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises supplying services as defined by CPC 872).</p>		

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments		
<b>PART II. SECTOR-SPECIFIC COMMITMENTS</b>					
<b>I. BUSINESS SERVICES</b>					
<b>A. Professional Services</b>					
(a) Legal services					
- International commercial arbitration services (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
- Legal advisory services (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Ticino: None; Ticino: None except that legal advisory services on Swiss fiscal law is restricted to "fiduciario commercialista" 4) All cantons except Ticino: Unbound except as indicated in Part I; Ticino: Unbound except as indicated in Part I; legal advisory services on Swiss fiscal law is restricted to "fiduciario commercialista"			
- Mediation and extra-judicial conciliation services (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment				
- Patent attorney services (includes trademarks) (part of CPC 861)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) None except that to act as a patent attorney ("conseil en brevets", "Patentanwalt", "consulente in brevetti") a permanent postal address in Switzerland is required, as well as one year of professional experience in Switzerland under the supervision of a patent attorney admitted by the Swiss Federal Institute of Intellectual Property (IGE/PI) 4) Unbound except as indicated in Part I and with the limitations under 1), 2), 3) above				
(b) Accounting, auditing and bookkeeping services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I				
- Accounting and bookkeeping services (CPC 862 except 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except that at least one auditor of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktengesellschaft) must have his domicile, his principal office, or a registered branch in Switzerland 2) None 3) None 4) Unbound except as indicated in Part I; at least one auditor of a "joint-stock company" or a "stock company with unlimited partners" must have his domicile, his principal office, or a registered branch in Switzerland				
- Financial auditing services, excluding auditing of banks (part of CPC 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except that at least one auditor of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktengesellschaft) must have his domicile, his principal office, or a registered branch in Switzerland 2) None 3) None 4) Unbound except as indicated in Part I; at least one auditor of a "joint-stock company" or a "stock company with unlimited partners" must have his domicile, his principal office, or a registered branch in Switzerland				

Sector or Subsector	Modes of supply:		Limitations on National Treatment	Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad		
(c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	1) None except that for survey activities for official public purposes, <sup>1</sup> a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam 2) None 3) None except that for survey activities for official public purposes, a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes, a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

<sup>1</sup> "Survey activities for official public purposes" means cadastral activities and related activities.

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(h) Medical and dental services (CPC 9312)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> <li>4) Unbound</li> </ol>				
(i) Veterinary services (CPC 932)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> <li>4) Unbound</li> </ol>				
<b>B. Computer and Related Services</b>					
(a) Consultancy services related to the installation of computer hardware (CPC 841)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
(b) Software implementation services (CPC 842)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
(c) Data processing services (CPC 843)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
(d) Data base services (CPC 844)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Other			
- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Data preparation services (CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Training services for staff of clients (part of CPC 8499)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u> Excluding projects financed in whole or in part by public funds			
(a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(c) Interdisciplinary R&D services (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
<b>D. Real Estate Services</b>					
(a) Involving own or leased property					
- Involving own or leased property located on the territory of another Party (part of CPC 821)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) On a fee or contract basis (CPC 822)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Ticino: None; Ticino: None except that real estate services on a fee or contract basis are restricted to "fiduciario immobiliare" 4) All cantons except Ticino: Unbound except as indicated in Part I; Ticino: Unbound except as indicated in Part I; real estate services on a fee or contract basis are restricted to "fiduciario immobiliare"		

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment				
E. <u>Rental/Leasing without Operators</u>						
(a) Relating to ships						
- For maritime transport services (part of CPC 83103)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that in order to sail under Swiss flag, vessels must be 100 per cent owned and controlled by Swiss nationals, 3/4 of which having residency in Switzerland</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that board of directors and management of companies owning ships sailing under Swiss flag must be composed of Swiss nationals; the majority of which having residency in Switzerland; only Swiss ship-owners can take Swiss ships on rental or on leasing</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland; only Swiss ship-owners can take on rental or on leasing Swiss ships</li> <li>4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it</li> </ol>			
- For internal waterway transport on the Rhine (part of CPC 83103)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it</li> <li>4) Unbound except as indicated in Part I</li> </ol>					

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(b) Relating to aircraft					
- Relating to aircraft, excluding rental/leasing to companies flying on regular schedule or on charter (part of CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(e) Other					
- Leasing or rental services concerning personal and household goods, excluding goods embodying any type of sexual or violent content (part of CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>F. Other Business Services</b>	<b>Limitations on Market Access</b>				<b>Limitations on National Treatment</b>
(a) Advertising services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Advertising services, excluding advertising for pharmaceutical products, alcoholic beverages, tobacco products, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of 8712)	1) Unbound due to lack of technical feasibility 2) None 3) None except that outdoor advertising services on the public ground is permitted only when contracted out by cantons and municipalities through long term exclusive supplier's contracts 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None except that outdoor advertising services on the public ground is permitted only when contracted out by cantons and municipalities through long term exclusive supplier's contracts 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(d) Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Technical testing and analysis services (CPC 867/6)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Services incidental to fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Services incidental to mining, excluding prospecting, surveying, exploration and exploitation (part of CPC 883 + part of 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Services incidental to manufacturing (CPC 884 + 885)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(1) Investigation and security	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Security consultation services (CPC 87302)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(m) Related scientific and technical consulting services (part of CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	

	Modes of supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>Sector or Subsector</b>		<b>Limitations on Market Access</b>			<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
(o) Building cleaning services - Building cleaning services (CPC 874 except 87409)		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required		
(p) Photographic services (CPC 875)		1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(q) Packaging services (CPC 876)		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required		
(r) Printing, publishing (CPC 88442)		1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(s) Convention services (part of CPC 87909)		1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

	Modes of supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments			
(t) Other						
- Telephone answering services (CPC 87903)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I				
- Duplication services (CPC 87904)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I				
- Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1), 2), 3) All cantons except Zürich and Genève: None; Zürich: None except requirement of residency in the canton for translation for official purposes; Genève: None except unbound for translation for official purposes 4) All cantons except Zürich and Genève: Unbound except as indicated in Part I; Zürich: Unbound except as indicated in Part I and requirement of residency in the canton for translation for official purposes; Genève: Unbound except as indicated in Part I and unbound for translation for official purposes				
- Mailing list compilation and mailing services (CPC 87906)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I				

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
- Specially design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Other business services n.e.c.:					
- Agency services on behalf of individual performers <sup>2</sup> (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Other business consulting services n.e.c. (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

<sup>2</sup> These are services of the type mentioned under "Exclusions" under CPC 96114 and relate to agents for individual performers as well as sportsmen, but they shall not cover any activities of the types described under group CPC 872.

	Modes of supply: (1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>				<b>Additional Commitments</b>
<b>2. COMMUNICATION SERVICES</b> A./B. <u>Postal/Courier Services</u> - Express delivery services <sup>3</sup> (part of CPC 7511 + part of 7512)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

<sup>3</sup> "Express delivery services" are taken as *letter deliveries* which are delivered at five times the price applied by Swiss Post (La Poste Suisse/ Die Schweizerische Post) to the delivery of a priority letter of first level of weight and format and as *parcel deliveries* which are delivered at double the basic tariff applied by Swiss Post to the delivery of a parcel of first level of weight, as according to Swiss law.

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<p><b>C. Telecommunications Services</b></p> <p>For the purpose of the commitments below, telecommunications services are the transport of electromagnetic signals – sound, data, image and combinations thereof –<sup>4</sup> excluding broadcasting.</p> <p><b>Basic Telecommunications Services</b></p> <p>(a) Voice telephone services (CPC 7521)</p> <p>(b) Packet-switched data transmission (part of CPC 7523)</p> <p>(c) Circuit-switched data transmission (part of CPC 7523)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>		

<sup>4</sup> "Broadcasting" is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment				
(d) Telex services (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(e) Telegraph services (CPC 7522)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(f) Facsimile services (part of CPC 7521 + 7529)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(g) Private leased circuit services (part of CPC 7522 + 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
<u>Enhanced/Value-added Telecommunications Services</u>						
(h) Electronic mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Sector or Subsector	Modes of supply:		Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	
(j) On-line information and data base retrieval (part of CPC 7523)	(1) None	(2) None	
	(2) None	(3) None	
(k) Electronic data interchange (EDI) (part of CPC 7523)	(1) None	(2) None	
	(2) None	(3) None	
(l) Enhanced/value-added facsimile service, incl. store and forward, store and retrieve (part of CPC 7523)	(1) None	(2) None	
	(2) None	(3) None	
(m) Code and protocol conversion	(1) None	(2) None	
	(2) None	(3) None	
(n) On-line information and/or data processing (incl. transaction processing) (part of CPC 843)	(1) None	(2) None	
	(2) None	(3) None	
(o) Other	(1) None	(2) None	
	(2) None	(3) None	
- Videotext	(1) None	(2) None	
	(2) None	(3) None	

Modes of supply:

(1) Cross-border supply

(2) Consumption abroad

(3) Commercial presence

(4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Enhanced/value added services, based on licensed wireless networks including enhanced/value added paging services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

	Modes of supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments	
	<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>				<b>Limitations on National Treatment</b>	
3.	<b>CONSTRUCTION AND RELATED ENGINEERING SERVICES</b>						
A.	<u>General Construction Work for Buildings</u> (CPC 512)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I			
B.	<u>General Construction Work for Civil Engineering</u>	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I			
-	Construction work for civil engineering (CPC 5131-5137)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I			
C.	<u>Installation and Assembly Work</u> (CPC 514+ 516)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		1) Unbound due to lack of technical feasibility 2) None 3) None except unbound for gas, water and electricity meters, gas pipelines, electricity and main water lines, which are reserved exclusively to cantons or municipalities or to specific operators 4) Unbound except as indicated in Part I			
D.	<u>Building Completion and Finishing Work</u> (CPC 517)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u>			
- Pre-erection work at construction sites (CPC 511)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Special trade construction work (CPC 515)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518) <sup>5</sup>	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

<sup>5</sup> Rental services with operator do not cover any activities of the types described under group CPC 872. Whatever the mode of delivery of the rental service, the treatment applicable to an individual operator *per se* is the one pursuant to movement of natural persons.

Modes of supply:	(1) Cross-border supply		(2) Consumption abroad		(3) Commercial presence		(4) Presence of natural persons	
	<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Limitations on National Treatment</b>	<b>Limitations on National Treatment</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>	
4. DISTRIBUTION SERVICES								
A. <u>Commission Agents' Services</u>								
- Commission agents' services excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition (part of CPC 621)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
B. <u>Wholesale Trade Services</u>								
- Wholesale trade services excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition (part of CPC 622)	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions apply 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>C. Retailing Services</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>			
- Retailing services excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; and excluding retailing through mobile sales unit (part of CPC 631 + part of 632 + CPC 6111 + 6113 + 6121) <sup>6</sup>	1) None 2) None 3) None except for large-scale distribution facilities, which are subject to authorisation procedures at cantonal and/or municipal level that may lead to the rejection of the authorisation; no economic needs tests or other market access restrictions apply 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required		
- Retail sales of motor fuel (CPC 613)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
<b>D. Franchising (CPC 8929)</b>	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

<sup>6</sup> This subsector includes wholesale distribution services related to motor vehicles and parts thereof contained in CPC 6111 + 6113 + 6121.

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
5. EDUCATIONAL SERVICES Private education services					
A. <u>Education Services: primary &amp; secondary I</u> (part of CPC 921 + part of 922)	1) Unbound 2) Unbound 3) None 4) Unbound		1) Unbound 2) Unbound 3) None 4) Unbound		
B. <u>Secondary Education Services: secondary II</u> (part of CPC 922)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
C. <u>Higher Education Services</u> (part of CPC 923)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
D. <u>Adult Education Services</u> (part of CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
E. <u>Other Education Services</u> in the fields of: - Foreign languages - Cooking (part of CPC 929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>6. ENVIRONMENTAL SERVICES</b>  Excluding public utilities whether owned and operated by municipalities or cantons or contracted out by them					
<b>A. Sewage Services</b> (part of CPC 94011)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
<b>B. Refuse disposal Services</b> (part of CPC 9402)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
<b>C. Sanitation and similar Services</b> (part of CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>D. <u>Other</u></p> <ul style="list-style-type: none"> <li>- Cleaning services of exhaust gases (part of CPC 9404)</li> <li>- Noise abatement services (part of CPC 9405)</li> <li>- Nature and landscape protection services (part of CPC 9406)</li> <li>- Other environmental and ancillary services excluding radiation surveillance for official purposes (part of CPC 9409)</li> </ul>	<p>1) None 2) None 3) None 4) Unbound except as indicated in Part I</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in Part I</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>7. FINANCIAL SERVICES</p> <p>Commitments on Financial services (insurance, banking and other financial services) are in accordance with the "Understanding on Commitments in Financial Services" prepared under the GATS (hereinafter "Understanding") and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. It is understood that paragraph B.4 of the "Understanding" does not impose any obligation to allow non-resident financial services suppliers to solicit business.</p>	<p>Monopoly rights as indicated in paragraph B.1 of the "Understanding": a public monopoly on fire and natural damage insurance on buildings exists in the following cantons: Zürich, Bern, Luzern, Nidwalden, Glarus, Zug, Fribourg, Solothurn, Basel-Stadt, Basel-Landschaft, Schaffhausen, Aargau, St. Gallen, Graubünden, Appenzel Innerhoden, Thurgau, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.</p>		

Sector or Subsector	Modes of supply:		Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	
	<p>3) Representative offices may not conduct business or act as an agent; for insurance companies incorporated in Switzerland, the legal form of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "co-operative society" (société cooperative/ Genossenschaft) is required;</p> <p>for branches of foreign insurance companies, the legal form of the insurance company in the head office country must be comparable to a Swiss "joint-stock company" or to a Swiss "co-operative society";</p> <p>participation in the basic health insurance scheme requires health insurance suppliers to be organised in one of the following forms of legal entities: "association" (association/ Verein), "co-operative society", "foundation" (fondation/ Stiftung) or "joint-stock company";</p> <p>participation in the statutory pension funds scheme (prevoyance professionnelle/ Berufsvorsorge) requires pension funds to be organized in the form of a "co-operative society" or a "foundation"</p> <p>4) Unbound except as indicated in Part I</p>	<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p>	
		<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p>	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p><u>Banking and Other Financial Services</u> (excluding insurance)</p>	<p>Monopoly rights as indicated in paragraph B.1 of the "Understanding": two mortgage bonds issuance institutes have been granted an exclusive right to issue specific mortgage bonds (lettre de gage/ Pfandbrief): in the case of the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute, banks with head offices in Switzerland whose national mortgage loan business amounts to at least 60 per cent of their balance sheet can be members; the issuance of other mortgage-backed bonds is not affected by this regulation.</p> <p>1)<sup>7</sup> Foreign investment funds may only be marketed or distributed through a licensed representative agent resident in Switzerland</p> <p>3) Commercial presence may be denied to financial service suppliers whose ultimate shareholders and/or beneficial owners are persons of a non-party;</p> <p>representative offices may neither conclude or deal business nor act as an agent</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) The issue of foreign collective investment funds is subject to stamp duty</p> <p>2) None</p> <p>3) Commercial presence of foreign financial service suppliers is subject to specific requirements relating to the name of the firm and the regulations on financial institutions in the country of origin</p> <p>4) Unbound except as indicated in Part I</p>	

<sup>7</sup> Not only transactions indicated in paragraph B.3 of the "Understanding" but the whole range of banking and other financial services transactions are covered (excluding insurance).

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
9. TOURISM AND TRAVEL RELATED SERVICES					
A. <u>Hotels and Restaurants</u> (includes catering) (CPC 641-643)	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423)</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I; commercial presence in Switzerland required</li> </ol>		<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423)</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I; commercial presence in Switzerland required</li> </ol>		
B. <u>Travel Agencies and Tour Operators Services</u> (CPC 7471)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>		<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>		
C. <u>Tourist Guides Services</u> (CPC 7472)	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>		<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual)</p> <p>B. <u>News Agency Services</u> (CPC 962)</p> <p>D. <u>Sporting and other Recreational Services</u></p> <p>- Sporting services (CPC 9641)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	
	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply:		(1) Cross-border supply		(2) Consumption abroad		(3) Commercial presence		(4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments						
<p>11. TRANSPORT SERVICES</p> <p>A. <u>Maritime Transport Services</u></p> <p>(a/b) Passenger and freight transportation (CPC 7211 + 7212)</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None except that the financing of a vessel under Swiss flag by foreign funds shall in no way endanger the influence of Swiss interests on the shipping company and on the operation of the vessel</p> <p>4) Unbound except as indicated in Part I; unbound for vessels' crews</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None except that</p> <p>- the following forms of legal entities as listed hereinafter may own and/or operate a vessel under Swiss flag under the following conditions (vessel owner and/or shipping company):</p> <p>(a) the head office and real centre of activities must be located in Switzerland;</p> <p>(b) at least two thirds of the shares' voting power representing at least the majority of the share-capital of a "joint-stock company" (société anonyme/ Aktiengesellschaft) or a "stock company with unlimited partners" (société en commandite par actions/ Kommanditaktiengesellschaft) must be owned by Swiss nationals domiciled in Switzerland and/or by substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland;</p> <p>(c) the whole share-capital of the "joint-stock company" or of the "stock company with unlimited partners" must be issued in the form of registered shares;</p>	<p>Services at sea ports: unbound due to lack of technical feasibility</p>						

Sector or Subsector	Modes of supply:		Limitations on National Treatment	Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad		
			<p>(3) Commercial presence</p> <p>(4) Presence of natural persons</p> <p>(d) at least three quarters of the associates or other partners who account for at least three quarters of the capital of a "general partnership" (société en nom collectif/ Kollektivgesellschaft), a "limited partnership" (société en commandite/ Kommanditgesellschaft) or a "limited liability company" (société à responsabilité limitée/ Gesellschaft mit beschränkter Haftung) must be Swiss nationals domiciled in Switzerland and/or substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland;</p> <p>(e) at least two thirds of the members who account for at least two thirds of the capital of a "co-operative society" (société coopérative/ Genossenschaft) must be Swiss nationals domiciled in Switzerland and/or substantially Swiss-owned and effectively Swiss-controlled enterprises with registered office in Switzerland;</p> <p>- to own and/or operate a vessel under Swiss flag;</p> <p>(a) for all forms of legal entities mentioned above:</p> <p>(i) the majority of the members of the board of directors and of the management must be domiciled in Switzerland;</p>	

Sector or Subsector	Modes of supply:		Limitations on National Treatment	Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad		
(c) Rental of vessels with crew (CPC 7213)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	(2) Consumption abroad	(3) Commercial presence (4) Presence of natural persons  (ii) if the board of directors or the management is constituted by one single person, this person must be a Swiss national domiciled in Switzerland; (iii) the Swiss Maritime Navigation Office may require other executives and/or senior managers of the enterprise to be Swiss nationals domiciled in Switzerland if necessary to ensure the substantially Swiss-owned and effectively Swiss-controlled character of the enterprise; (b) for sole proprietorship (Entreprise individuelle/ Einzel firma) the proprietor must be a Swiss national domiciled in Switzerland; (c) at least two thirds of the members of the board of directors and of the management of a "joint-stock company", of a "stock company with unlimited partners", of a "limited liability company" or of a "co-operative society" must be Swiss nationals; (d) statutory auditing reports must be drawn up by auditing companies with registered office in Switzerland or having a branch which is registered in the commercial register in Switzerland; - eligibility for public guarantee of loans for the financing of seagoing vessels reserved to vessels sailing under Swiss flag 4) Unbound except as indicated in Part I; unbound for vessels' crews; unbound for eligibility for subsidies	

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(d) Maintenance and repair services of seagoing vessels (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Pushing and towing services (CPC 7214)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Supporting services for maritime transport (part of CPC 745)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
MARITIME AUXILIARY SERVICES					
- Maritime cargo-handling services (as defined in Attachment I - definition n° 1) (part of CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Storage and warehouse services (part of CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
- Customs clearance services (as defined in Attachment I - definition n° 2) (part of CPC 748)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>	<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>	
- Container station and depot services (as defined in Attachment I - definition n° 3) (part of CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I		
- Maritime agency services (as defined in Attachment I - definition n° 4) (part of CPC 748 + 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
- Maritime freight forwarding services (as defined in Attachment I - definition n° 5) (part of CPC 748 + 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

	Modes of supply:					
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons		
<b>Sector or Subsector</b>	<b>Limitations on Market Access</b>				<b>Limitations on National Treatment</b>	<b>Additional Commitments</b>
<b>B. Internal Waterways Transport</b> Internal waterway transport on the Rhine						
(a) Passenger transportation (part of CPC 7221)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it</li> <li>4) Unbound except as indicated in Part I</li> </ol>					
(b) Freight transportation (part of CPC 7222)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it</li> <li>4) Unbound except as indicated in Part I</li> </ol>		<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland</li> <li>4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it</li> </ol>			

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment				
(c) Rental of vessels with crew (part of CPC 7223)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland</li> <li>4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it</li> </ol>				
(d) Maintenance and repair of vessels (part of CPC 8868)	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
(e) Pushing and towing services (part of CPC 7224)	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
(f) Supporting services for internal waterway transport (part of CPC 745)	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
<b>C. <u>Air Transport Services</u></b>						
(a) Passenger transportation (CPC 731)	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) Unbound except none for representative offices</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) Unbound except none for representative offices</li> <li>4) Unbound except as indicated in Part I</li> </ol>				

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
(b) Freight transportation (CPC 732)	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices 4) Unbound except as indicated in Part I		
(d) Maintenance and repair of aircraft (part of CPC 8868)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(e) Supporting services for air transport	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
- Airport operation services (excl. cargo handling) including airport management and related consulting services (CPC 7461)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		
- Other supporting services for air transport (CPC 7469)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments			
Selling and marketing of air transport services	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier</li> <li>2) None</li> <li>3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
Computer reservation system (CRS) services	<ol style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier</li> <li>2) None</li> <li>3) None except unbound for distribution through CRS of air transport services provided by CRS parent carrier</li> <li>4) Unbound except as indicated in Part I</li> </ol>				
D. <u>Space Transport</u> (CPC 733)	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>	<ol style="list-style-type: none"> <li>1) Unbound due to lack of technical feasibility</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in Part I</li> </ol>				

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>E. Rail Transport Services</b>	<b>Limitations on Market Access</b>				<b>Limitations on National Treatment</b>
(a) Passenger transportation (CPC 7111)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Freight transportation (CPC 7112)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Pushing and towing services (CPC 7113)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Maintenance and repair of rail transport equipment (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:		(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	Additional Commitments
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment				
F. <u>Road Transport Services</u>						
(a) Passenger transportation						
- regular, "closed-door" tours only (part of CPC 7121)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
- occasional, excluding cabotage and taxi services (part of CPC 7122)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(b) Freight transportation (part of CPC 7123)	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I			
(c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			
(d) Maintenance and repair of road transport equipment (CPC 6112 + 8867)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I			
(e) Other supporting services for road transport (CPC 7449)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I			

Sector or Subsector	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
<b>G. Pipeline Transport</b>	<b>Limitations on Market Access</b>				
(a) Transportation of fuels (CPC 7131)	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	
(b) Transportation of other goods (CPC 7139)	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) Unbound except none for representative offices and for non-infrastructure-based services <sup>8</sup> 4) Unbound except as indicated in Part I	
<b>H. Services Auxiliary to All Modes of Transport</b>	<b>Limitations on National Treatment</b>				
(a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Freight transport agency services <sup>9</sup> (CPC 748)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

<sup>8</sup> Non-infrastructure-based services do not include ownership, control, operation or the provision of access to pipelines located on the Swiss territory.  
<sup>9</sup> Including customs clearance services.

Sector or Subsector (d) Other auxiliary transport (part of CPC 749)	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I		

Sector or Subsector INCLUDED ELSEWHERE	Modes of supply:				Additional Commitments
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE	<b>Limitations on Market Access</b>				
(a) Washing, cleaning and dyeing services (CPC 9701)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
(b) Hairdressing and other beauty services (CPC 9702) <sup>10</sup>	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence required		1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence required		
(c) Other services n.e.c.					
- Pet-caring services <sup>11</sup> (part of CPC 9709)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		
- Wellness services: - hammams, saunas and spas (part of CPC 9709)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I		

<sup>10</sup> Note for the avoidance of doubt: the CPC categories in this subsector do not include any types of therapeutic, medical, para-medical or rehabilitation treatment.  
<sup>11</sup> This commitment includes services such as hair-grooming or pet boarding.

ATTACHMENT I

**DEFINITIONS TO THIS SCHEDULE  
(MARITIME AUXILIARY SERVICES)**

1. "*Maritime cargo-handling services*" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of the loading/discharging of cargo to/from a vessel, the lashing/unlashing of cargo, the reception/delivery and safekeeping of cargoes before shipment or after discharge.
2. "*Customs clearance services*" means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through-transport of cargoes, whether this service is the main activity of the service supplier or a usual complement of its main activity.
3. "*Container station and depot services*" means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.
4. "*Maritime agency services*" means activities consisting in representing as an agent, within a given geographic area, the business interests of one or more shipping lines or shipping companies for the following purposes:
  - (a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
  - (b) acting on behalf of the companies organising the call of the vessel or taking over cargoes when required.
5. "*Maritime freight forwarding services*" means the activity consisting in organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

ATTACHMENT II**ENGLISH TRANSLATIONS USED IN THIS SCHEDULE  
(MODE 3 – FORMS OF LEGAL ENTITIES)**

The list below compiles the translations into English of forms of legal entities as, and to the extent that, they are used in this schedule.<sup>1</sup>

"Association" :	association, Verein, associazione
"Co-operative society" :	société coopérative, Genossenschaft, società cooperativa
"General partnership" :	société en nom collectif, Kollektivgesellschaft, società in nome collettivo
"Foundation" :	fondation, Stiftung, fondazione
"Joint-stock company" :	société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)
"Limited liability company" :	société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)
"Limited partnership" :	société en commandite, Kommanditgesellschaft, società in accomandita
"Sole proprietorship" :	entreprise individuelle, Einzelfirma, ditta individuale
"Stock company with unlimited partners" :	société en commandite par actions, Kommanditaktiengesellschaft, società in accomandita per azioni

## ANNEX VIII

REFERRED TO IN ARTICLE 3.4

LIST OF MOST-FAVOURLED-NATION EXEMPTIONS

APPENDIX 1: GCC MEMBER STATES

APPENDIX 2: ICELAND

APPENDIX 3: LIECHTENSTEIN

APPENDIX 4: NORWAY

APPENDIX 5: SWITZERLAND

## APPENDIX I TO ANNEX VIII

## GCC MEMBER STATES - LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 3.4

UAE:				
Sector or sub-sector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Financial Services	Authorization for the entry/establishment/operation of foreign financial services suppliers (including banks and insurance companies) and the opening of new branches will be subject to the decision of competent authorities.	All countries	Indefinite	UAE is a small market and is already saturated. Preferential treatment, on a case-by-case basis, may have to be accorded in order to get mutually advantageous benefits for UAE.
KSA:				
Sector or sub-sector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Maritime Shipping and Road Transport Services	Preference for use of national shipping lines and road transport vehicles in bilateral trade.	Egypt, Tunisia	Indefinite	Existing bilateral agreements.
Road Transport Services	Reciprocal preferential treatment.	Egypt, Jordan, Lebanon, Syria, Turkey	Indefinite	Existing bilateral agreements.
KW:				
Sector or sub-sector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Air Transport Services	Measures which pertain to aircraft repair and maintenance, selling and marketing of air transport services and computer reservation services, applied in conformity with bilateral, multilateral civil aviation agreements, understandings and undertakings, informal reciprocity and comity aviation regimes, to which Kuwait is a party.	All countries	Indefinite	Need to implement measures referred to in second column.
Promotion and Protection of Investments	Measures taken to promote and protect investments, applied in conformity with bilateral, multilateral agreements and undertakings, to which Kuwait is a party.	All countries	Indefinite	Need to implement measures referred to in second column.

APPENDIX 2 TO ANNEX VIII  
ICELAND – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 3.4

Sector or Subsector	Description of measure indicating its inconsistency with Article 3.2	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
ALL SECTORS	Measures aimed at promoting Nordic cooperation such as: - guarantees and loans to investment projects and exports (The Nordic Investment Bank) - financial support to R&D projects (The Nordic Industrial Fund) - funding of feasibility studies for international projects (The Nordic Fund for Project Exports) - financial assistance to companies* utilizing environmental technology (The Nordic Environment Finance Corporation).	Denmark, Finland, Iceland, Norway and Sweden  (* ) Applies to East European companies, which are co-operating with a Nordic company.	Indefinite	To maintain and develop Nordic Cooperation  The promotion of cultural identity within the broadcasting sector in Europe, as well as achievement of certain linguistic policy objectives
Audiovisual services; transmission of audiovisual programmes	Measures that are adopted for the implementation and in conformity with the regulations such as the EC Television Broadcasting Directive (no. 89/552) and which define programmes of European origin in order to extend national treatment to audiovisual programmes meeting specific origin criteria	Parties to the Council of Europe Convention on Transfrontier Television or other European countries parties to the EEA Agreement with whom an agreement may be concluded	Indefinite	The promotion of cultural identity within the broadcasting sector in Europe, as well as achievement of certain linguistic policy objectives

Sector or Subsector	Description of measure indicating its inconsistency with Article 3.2	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services; production and distribution of cinematographic works and television programmes	Measures that are adopted for the implementation of benefits in conformity with such support programmes as MEDIA and EURIMAGES to audiovisual programmes and suppliers to these programmes, meeting specific European origin criteria	European countries	Indefinite	Preservation and promotion of the regional identity of the countries concerned
	Support programmes for the production and distribution of cinematographic works and television programmes (The Nordic Film and TV Fund)  Measures based upon government-to-government framework agreements, and pluriateral agreements, on co-production of audiovisual works, which confer National Treatment to audiovisual works covered by these agreements, in particular in relation to distribution and access to funding	Denmark, Finland, Norway and Sweden  All countries with whom cultural cooperation may be desirable (agreements already exist, or are being negotiated, with the following countries: France, Canada)	Indefinite  Indefinite (The promotion of cultural links between countries cannot be time bound)	To maintain and develop Nordic cooperation  The aim of these agreements is to promote cultural links between the countries concerned

APPENDIX 3 TO ANNEX VIII

LIECHTENSTEIN – LIST OF MEN EXEMPTIONS REFERRED TO IN ARTICLE 3.4

Sector or subsector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services	To confer national treatment to audiovisual works covered by bi- or plurilateral agreements on co-production in the field of audiovisual works, in particular in relation to access to funding and to distribution  Measures granting the benefit of support programmes, such as MEDIA and EURIMAGES, and measures relating to the allocation of screentime which implement arrangements such as the Council of Europe Convention on Transfrontier Television and confer national treatment, to audiovisual works and/or to suppliers of audiovisual services meeting specific European origin criteria	All countries with whom cultural co-operation may be desirable  European countries	Indefinite  Indefinite	Promotion of common cultural objectives  Promotion of cultural objectives based on long standing cultural links
Construction and related Engineering	Concessions for the operation of radio or television broadcast stations may be granted to persons of countries other than Liechtenstein  The right of commercial presence and the right of presence of natural persons is dependent on reciprocity for service providers from Liechtenstein	All countries with whom cultural co-operation may be desirable  All countries	Indefinite  Indefinite	Promotion of common cultural objectives, and to regulate access to a market limited in scale in order to preserve diversity of supply  To ensure adequate market access to services providers from Liechtenstein

Sector or subsector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road transport services (passenger and freight)	To regulate, on the basis of mutual access to the market, transport of goods and/or passengers by vehicles registered in countries other than Liechtenstein in, into, out of, or in transit through Liechtenstein territory, normally based on bilateral agreements	All countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable (at present approx. 45 countries)	Exemption needed until multilateral liberalization of road transport services, taking into account regional specificity and environmental effects of road transport, will have been agreed upon	To take into account regional specificity of the provision of road transport services and to protect the integrity of road infrastructure and environment
All sectors	Measures based on bilateral agreements between Switzerland and Liechtenstein, with the objective of providing for the movement of all categories of natural persons supplying services.  According to the Liechtenstein legislation the right of presence of natural persons in all sectors is dependent on reciprocity for services providers from Liechtenstein	Switzerland  All countries	Indefinite  Indefinite	Elements of a comprehensive set of bilateral agreements between Switzerland and Liechtenstein.  To ensure adequate market access to services providers from Liechtenstein

APPENDIX 4 TO ANNEX VIII

NORWAY – LIST OF MEN EXEMPTIONS REFERRED TO IN ARTICLE 3.4

Sector or Subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road transport: Passenger and Freight	Provisions of existing and future road transport agreements with one or more countries to reserve traffic rights for carriage to/from Norway and between third countries concerned. Road cabotage can also be allowed for specific countries	All countries	Indefinite	Regional specificity of road transport services
Audiovisual services: Transmission of audiovisual programmes to the public	Measures that are taken for the implementation and in conformity with the regulations such as the EC Television Broadcasting Directive (No. 89/552) and which define programmes of European origin in order to extend national treatment to audiovisual programs meeting specific origin criteria	Parties to the Council of Europe Convention on Transfrontier Television or other European countries with whom an agreement may be concluded	Indefinite	The promotion of cultural identity within the broadcasting sector in Europe, as well as achievement of certain linguistic policy objectives

Sector or Subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>Audiovisual services: Motion picture and video tape production and distribution services</p> <p>Audiovisual services: Production and distribution of cinematographic works and television programmes in Nordic countries</p>	<p>To confer national treatment on audiovisual works through government-to-government framework agreements on film co-production. Such works may in some cases receive access to funding when this would not otherwise be available to co-production.</p> <p>Measures that are adopted for the implementation of benefits in conformity with such support programs as the NORDIC FILM and TV FUND in order to enhance production and distribution of audiovisual works produced in Nordic countries</p>	<p>All countries</p> <p>Finland, Norway, Sweden, Iceland and Denmark</p>	<p>Indefinite</p> <p>Indefinite</p>	<p>The aim of such agreements is to promote cultural links between the countries concerned</p> <p>Preservation and promotion of the regional identity of the countries concerned</p>

Sector or Subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>Audiovisual services: Production and distribution of cinematographic works and television programs</p>	<p>Measures that are adopted for the implementation of benefits in conformity with such support programs as MEDIA and EURIMAGES to audiovisual programs and suppliers to these programs, meeting specific European origin criteria</p>	<p>European countries</p>	<p>Indefinite</p>	<p>Preservation and promotion of the regional identity of the countries concerned</p>
<p>All sectors</p>	<p>Measures aimed at promoting Nordic co-operation, such as:</p> <ul style="list-style-type: none"> <li>- guarantees and loans to investment projects and exports (The Nordic Investment Bank);</li> <li>- financial support to R&amp;D projects (The Nordic Industrial Fund);</li> </ul>	<p>Denmark, Sweden, Finland, Iceland and Norway</p>	<p>Indefinite</p>	<p>To maintain and develop Nordic co-operation</p>

Sector or Subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
CRS and sales and marketing of air transport services	<p>- funding of feasibility studies for international projects (The Nordic Fund for Project Exports);</p> <p>- financial assistance to companies* utilizing environmental technology (The Nordic Environment Finance Co-operation)</p> <p>The obligations of CRS system vendors or of parent and participating air carriers shall not apply where equivalent treatment is not accorded in the country of origin of the parent carrier or of the system vendor</p>	<p>All countries where a CRS system vendor or a parent air carrier is located</p> <p>(* ) Applies to East European companies, which are co-operating with one or more Nordic companies.</p>	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS

Sector or Subsector	Description of measure indicating its inconsistency with Article II	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Domestic Maritime Transport: Passenger and Freight	Provisions of agreements on access to domestic maritime transport	Denmark, Finland, Iceland, Germany, Sweden and UK	Indefinite	These agreements go beyond the rights covered by the EEA agreement and are thus applicable. The exemption will allow for entering partial and progressive commitments in this sector.

## APPENDIX 5 TO ANNEX VIII

## SWITZERLAND – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 3.4

Sector or Subsector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services  - only terrestrial broadcaster wants to be supported financially through revenues of reception fees	To confer national treatment to audiovisual works covered by bilateral or plurilateral agreements on coproduction in the field of audiovisual works, in particular in relation to access to funding and to distribution  Measures granting the benefit of support programmes, such as MEDIA and EURIMAGES, and measures relating to the allocation of screen time which implement arrangements such as the Council of Europe Convention on Transfrontier Television and confer national treatment, to audiovisual works and/or to suppliers of audiovisual services meeting specific European origin criteria  Concessions for the operation of radio or television broadcast stations may be granted, on the basis of reciprocity with regard to foreign capital participation in this sector	All countries with whom cultural cooperation may be desirable (at present agreements exist with member countries of the Council of Europe and with Canada)  European countries	Indefinite	Promotion of common cultural objectives  Promotion of cultural objectives based on longstanding cultural links  Promotion of common cultural objectives, and to regulate access to a market limited in scale (given the size of Switzerland) in order to preserve diversity of supply

Sector or Subsector	Description of measure indicating its inconsistency with Article 3.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
<p>Internal waterways transport</p>	<p>To allow transport services on the Rhine including cabotage to vessels registered in countries other than Switzerland on the basis of the Mannheim Convention (including related additional articles and protocols) and other agreements on internal waterways transport in Europe</p>	<p>Beneficiaries of the Mannheim Convention and other agreements relating to internal waterways transport in Europe to which Switzerland may be a member (at present members of EC)</p>	<p>Indefinite</p>	<p>To regulate transport capacity on inland waterways</p>
<p>Road transport services (passenger and freight)</p>	<p>To regulate, on the basis of mutual access to the market, transport of goods and/or passengers by vehicles registered in countries other than Switzerland in, into, out of, or in transit through Swiss territory, normally based on bilateral agreements</p>	<p>All countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable (at present approximately 45 countries)</p>	<p>Exemption needed until multilateral liberalization of road transport services, taking into account regional specificity and environmental effects of road transport, will have been agreed upon</p>	<p>To take into account regional specificity of the provision of road transport services and to protect the integrity of road infrastructure and environment</p>
<p>All sectors</p>	<p>Measures based on bilateral agreements between the Principality of Liechtenstein, or the European Community and/or its Member States and Switzerland, with the objective of providing for the movement of all categories of natural persons supplying services.</p>	<p>The Principality of Liechtenstein and the EC</p>	<p>Indefinite</p>	<p>Elements of a comprehensive set of bilateral agreements between Switzerland and the Principality of Liechtenstein and between Switzerland and the EC</p>

## ANNEX IX

REFERRED TO IN ARTICLE 3.9

RECOGNITION OF QUALIFICATIONS OF SERVICE SUPPLIERS

## ANNEX IX

### REFERRED TO IN ARTICLE 3.9

#### RECOGNITION OF QUALIFICATIONS OF SERVICE SUPPLIERS

##### Article 1

###### **Scope**

This Annex applies to the recognition by a Party of qualifications obtained in the territory of another Party by natural persons of any Party.

##### Article 2

###### **Procedures for Recognition**

Where a Party has requirements for the authorisation, licensing or certification of service suppliers, that Party shall have procedures under which:

- (a) a service supplier of another Party has ways and means to request the recognition of its education or experience obtained, requirements met or its licences or certifications granted in the territory of another Party; and
- (b) where that Party finds that the education or experience obtained, requirements met or licences or certifications granted in the territory of another Party are deficient, the service supplier requesting recognition is informed of the deficiency. In that case, that Party shall endeavour to provide, under its procedures, for at least one means to achieve equivalence.<sup>1</sup>

##### Article 3

###### **Provision of information**

1. Each Party shall establish or designate an enquiry point that provides, upon request by a service supplier of another Party, information on procedures available to service suppliers for applying for recognition pursuant to Article 2.
2. Each Party shall provide to the other Parties the contact details of such enquiry point.

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<sup>1</sup> Such means to achieve equivalence may include, but are not limited to, additional experience under the supervision of a professional qualified or licensed in the territory of that Party, additional academic training or exams in a specialised field, or language exams.

3. Upon request by another Party, a Party shall hold consultations regarding its domestic procedures referred to in Article 2 and provide any relevant information.

#### Article 4

##### ***Recognition of qualifications***

Each Party shall encourage the competent authorities and the professional bodies in its territory to recognise qualifications of the other Parties, based *inter alia* upon principles of equivalence, for the purpose of the fulfilment, in whole or in part, of its relevant standards or criteria for the authorisation, licensing, or certification of service suppliers, in particular in the sector of professional services.

## **ANNEX X**

REFERRED TO IN ARTICLE 3.10

MOVEMENT OF NATURAL PERSONS SUPPLYING SERVICES

ANNEX XREFERRED TO IN ARTICLE 3.10MOVEMENT OF NATURAL PERSONS SUPPLYING SERVICESArticle 1**Scope**

This Annex applies to measures by a Party affecting natural persons of other Parties covered by its Schedule of specific commitments.

Article 2**Provision of Information**

1. In the application of Article 3.11 of this Agreement, each Party shall make publicly available, or shall ensure that its competent authorities make publicly available, information necessary for an effective application for the grant of entry, temporary stay and work in its territory. Such information shall be kept updated.
2. The information referred to in paragraph 1 shall include a description of, in particular:
  - (a) all categories of visas and work permits relevant to the entry, temporary stay and work of natural persons covered by this Annex;
  - (b) requirements and procedures for application for, and issuance of, first-time entry, temporary stay and, where applicable, work permits, including information on documentation required, conditions to be met and method of filing; and
  - (c) requirements and procedures for application for, and issuance of, renewed temporary stay and, where applicable, work permits.
3. Each Party shall provide the other Parties with details of relevant publications or websites where information referred to in paragraph 2 is made available.
4. Should the implementation of paragraph 1 prove not to be practicable for a Party, that Party shall provide the information referred to in paragraph 2, as well as any subsequent change thereto, to the other Parties. In addition, that Party shall indicate to the other Parties the contact details of an authority where service suppliers of the other Parties can, upon request, obtain the information referred to under paragraph 2.

### Article 3

#### ***Expeditious Application Procedures***

1. The competent authorities of each Party shall process expeditiously applications for granting entry, temporary stay or work permits submitted by service suppliers of other Parties, including applications for extensions thereof.
2. If the competent authorities of a Party require additional information from the applicant in order to process its application, they shall notify the applicant without undue delay.
3. Upon request by the applicant, the competent authorities of a Party shall provide, without undue delay, information concerning the status of its application.
4. The competent authorities of each Party shall notify the applicant for entry, temporary stay or work permit of the outcome of its application without undue delay after a decision has been taken. The notification shall include the period of stay and any other terms and conditions.

## ANNEX XI

REFERRED TO IN ARTICLE 3.19

FINANCIAL SERVICES

ANNEX XIREFERRED TO IN ARTICLE 3.19FINANCIAL SERVICESArticle 1***Scope and Definitions***

1. This Annex applies to measures by Parties affecting trade in financial services.<sup>1</sup>
2. For the purpose of this Annex:
  - (a) “Financial service” means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

*Insurance and insurance-related services*

- (i) direct insurance (including co-insurance):
  - (A) life;
  - (B) non-life;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency;
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

*Banking and other financial services (excluding insurance)*

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) financial leasing;

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<sup>1</sup> “Trade in financial services” shall be understood in accordance with the definition contained in subparagraph (a)(i) of Article 3.3 of this Agreement.

- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (ix) guarantees and commitments;
- (x) trading for own account or account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
  - (A) money market instruments, including cheques, bills, certificates of deposits;
  - (B) foreign exchange;
  - (C) derivative products including, but not limited to, futures and options;
  - (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
  - (E) transferable securities;
  - (F) other negotiable instruments and financial assets, including bullion;
- (xi) participation in issues of all kinds of securities, including underwriting and placement as agent, whether publicly or privately, and provision of services related to such issues;
- (xii) money broking;
- (xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depositary and trust services;
- (xiv) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;
- (xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;
- (xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

- (b) “Financial service supplier” means any natural or juridical person of a Party wishing to supply or supplying financial services but does not include a public entity.
- (c) “Public entity” means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
  - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.
- (d) For the purpose of subparagraph (a)(ii) of Article 3.3 of this Agreement, “services supplied in the exercise of governmental authority” means the following:
- (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
  - (ii) activities forming part of a statutory system of social security or public retirement plans; and
  - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (e) For the purpose of subparagraph (a)(ii) of Article 3.3 of this Agreement, if a Party allows any of the activities referred to in subparagraphs (d)(ii) or (d)(iii) of this paragraph to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.
- (f) Subparagraph (a)(iii) of Article 3.3 of this Agreement shall not apply to services covered by this Annex.

## Article 2

### ***Shariah-compliant Financial Services***

The Parties recognise that the term “financial service” is comprehensive enough to include Shariah-compliant financial services compatible with the definition in subparagraph 2(a) of Article 1. Accordingly, each Party will consider applications by financial service suppliers of any other Party to supply such services in its territory on an equal basis as any other application to supply financial services, consistent with its

laws, including any regulatory or supervisory requirements, and in accordance with its commitments and obligations under this Chapter.

### Article 3

#### ***National Treatment***

1. Under terms and conditions that accord national treatment, each Party shall strive to grant to financial service suppliers of another Party established in its territory access to payment and clearing systems operated by public entities and to official funding and refinancing facilities available in the normal course of ordinary business. This paragraph is not intended to confer access to a Party's lender of last resort facilities.

2. Where membership or participation in, or access to, a self-regulatory body, securities or futures exchange or market, clearing agency, or any other organisation or association, is required by a Party in order for financial service suppliers of any other Party to supply financial services on an equal basis with financial service suppliers of the Party, or where the Party provides directly or indirectly such entities, privileges or advantages in supplying financial services, the Party shall strive to ensure that such entities accord national treatment to financial service suppliers of any other Party established in its territory.

### Article 4

#### ***Transparency***

1. Each Party shall promote regulatory transparency in financial services. Accordingly, the Parties undertake to consult to implement objective and transparent regulatory processes in each Party, taking into account:

- (a) the work undertaken by the Parties in the GATS and in other fora relating to trade in financial services; and
- (b) the importance of regulatory transparency, identifiable policy objectives and clear and consistently applied regulatory processes that are communicated or otherwise made publicly available.

2. The competent authorities of each Party shall make available to interested persons domestic requirements and procedures for completing applications relating to the supply of financial services.

3. Where a licence is required for the supply of a financial service, the competent authorities of a Party shall make the requirements for such a licence publicly available. The period of time normally required to reach a decision concerning an application for a licence shall either:

- (a) be made publicly available; or

(b) be made available to the extent possible to any applicant upon request, or a combination thereof.

#### Article 5

##### ***Expeditious Application Procedures***

1. The competent authorities of each Party shall expeditiously process applications related to the supply of financial services submitted by service suppliers of other Parties.
2. If the competent authorities of a Party require additional information from the applicant in order to process its application, they shall notify the applicant without undue delay.
3. Upon request by the applicant, the competent authorities of a Party shall provide, without undue delay, information concerning the status of its application.
4. The competent authorities of each Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. If a decision is taken to deny an application, the reason for the denial shall, to the extent possible, be made known to the applicant upon request.
5. Where a licence is required for the supply of a financial service, and if the applicable requirements are fulfilled, the competent authorities of a Party shall grant the applicant a licence within a reasonable period of time after the submission of its application is considered complete under that Party's domestic laws and regulations.

#### Article 6

##### ***Domestic Regulation***

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from adopting or maintaining reasonable measures for prudential reasons, including for:
  - (a) the protection of investors, depositors, policy-holders, policy-claimants, persons to whom a fiduciary duty is owed by a financial service supplier, or any similar financial market participants; or
  - (b) ensuring the integrity and stability of a Party's financial system.

Where such measures do not conform with the provisions of this Chapter, they shall not be used as a means of avoiding that Party's commitments or obligations under this Chapter. Such measures shall not be more burdensome than necessary to achieve their aim or constitute a disguised restriction on trade in services.

2. Each Party shall make its best endeavours to ensure that the Basel Committee's "Core Principles for Effective Banking Supervision", the standards and principles of the International Association of Insurance Supervisors and the International Organisation of Securities Commissions' "Objectives and Principles of Securities Regulation" are implemented and applied in its territory.

3. Nothing in this Chapter shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

#### Article 7

##### ***Recognition of Prudential Measures***

Where a Party recognises, by agreement or arrangement, prudential measures of a non-party in determining how the Party's measures relating to financial services shall be applied, that Party shall afford adequate opportunity for another Party to negotiate its accession to such an agreement or arrangement, or to negotiate a comparable agreement or arrangement with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords such recognition autonomously, it shall afford adequate opportunity for another Party to demonstrate that such circumstances exist.

#### Article 8

##### ***Transfers of Information and Processing of Information***

1. Without prejudice to its commitments under this Agreement, a Party shall not take measures that prevent transfers of information into or out of its territory or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements to which all Parties are parties, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier of another Party.

2. Nothing in this Article restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of this Chapter.

## **ANNEX XII**

REFERRED TO IN ARTICLE 3.19

TELECOMMUNICATIONS SERVICES

ANNEX XIIREFERRED TO IN ARTICLE 3.19TELECOMMUNICATIONS SERVICESArticle 1***Scope and Definitions***

1. This Annex applies to measures by Parties affecting trade in telecommunications services.<sup>1</sup> It shall not apply to measures relating to broadcasting or to cable distribution of radio or television programming.<sup>2</sup>
2. For the purpose of this Annex:
  - (a) “telecommunications services” means the transport of electromagnetic signals – sound, data image and any combinations thereof. Commitments in this sector do not cover the economic activity consisting of content provision which requires telecommunications services for its transport. The provision of that content, transported via a telecommunications service, is subject to the specific commitments undertaken by the Parties in other relevant sectors;
  - (b) “regulatory authority” means the body or bodies entrusted with any of the regulatory tasks assigned in relation to the issues mentioned in this Annex;
  - (c) “essential facilities” means facilities of a public telecommunications transport network or service that:
    - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
    - (ii) cannot feasibly be economically or technically substituted in order to supply a service;
  - (d) “major supplier” means a supplier which has the ability to materially affect the terms of participation, having regard to price and supply, in the relevant market for basic telecommunications services as a result of:
    - (i) control over essential facilities; or

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<sup>1</sup> “Trade in telecommunications services” shall be understood in accordance with the definition contained in subparagraph (a)(i) of Article 3.3 of this Agreement.

<sup>2</sup> “Broadcasting” shall be defined as provided for in the relevant legislation of each Party.

- (ii) the use of its position in the market.

## Article 2

### ***Competitive Safeguards***

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
  - (a) engaging in anti-competitive cross-subsidisation;
  - (b) using information obtained from competitors with anti-competitive results; and
  - (c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

## Article 3

### ***Interconnection***

1. This Article applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier, where specific commitments are undertaken.
2. Each Party shall ensure that a major supplier provides interconnection at any technically feasible point in the network. Such interconnection shall be provided:
  - (a) under non-discriminatory terms, conditions, including technical standards and specifications, and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
  - (b) in a timely fashion, on terms, conditions, including technical standards and specifications, and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be supplied; and
  - (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

3. Each Party shall ensure that the procedures applicable for interconnection negotiations to a major supplier are made publicly available.
4. Each Party shall ensure that major suppliers make their interconnection agreements available to service suppliers of another Party, and/or publish reference interconnection offers in advance, unless they are already publicly available.
5. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a stipulated time, each Party shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6 of this Annex, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable timeframe. That body or regulatory authority shall either:
  - (a) at the request of either party issue a binding decision within a reasonable period of time to resolve the dispute; or
  - (b) fix the terms and conditions for the interconnection in accordance with the normal principles governing the market and the sector in question and in accordance with the principles set out in this Annex. The assistance may include special conciliation proceedings.

#### Article 4

##### ***Universal Service***

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain.
2. Measures by Parties governing universal service shall be transparent, objective and non-discriminatory. They shall also be neutral with respect to competition and not be more burdensome than necessary.

#### Article 5

##### ***Licensing Procedure***

1. Where a licence is required for the supply of a telecommunications service, the competent authority of a Party shall make the following publicly available:
  - (a) all licensing criteria; and
  - (b) the period of time normally required to reach a decision concerning an application for a licence.
2. Except for licences relating to the use of frequency spectrum, where a licence is required for the supply of a telecommunications service, and if the applicable criteria are fulfilled, the competent authority of a Party shall grant the applicant a licence within

a reasonable period of time after the submission of its application is considered complete under the Party's laws and regulations.

3. The competent authority of a Party shall make known to the applicant, upon request, the reason for the denial of a licence.

#### Article 6

##### ***Regulatory Authority***

1. Each Party's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.

2. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.

#### Article 7

##### ***Scarce Resources***

Each Party shall ensure that its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, are carried out in an objective, timely, transparent and non-discriminatory manner. Each Party shall make publicly available the current state of allocated frequency bands.

## ANNEX XIII

REFERRED TO IN ARTICLE 6.1

### COVERED ENTITIES

APPENDIX 1: ENTITIES AT CENTRAL  
GOVERNMENT LEVEL

APPENDIX 2: ENTITIES AT SUB  
CENTRAL  
GOVERNMENT LEVEL

APPENDIX 3: OTHER ENTITIES

APPENDIX 4: GOODS

APPENDIX 5: SERVICES

APPENDIX 6: CONSTRUCTION  
SERVICES

APPENDIX 1

ENTITIES AT CENTRAL GOVERNMENT LEVEL

**PART A: GCC COUNTRIES**

**a. United Arab Emirates**

Chapter 6 applies to procurement by the federal level government entities listed in Appendix 1 of this Annex where the value of the procurement is estimated to equal or exceed:

**GOODS**

Specified in Appendix 4

Thresholds SDR 147 400

**SERVICES**

Specified in Appendix 5

Thresholds SDR 147 400

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 6 428 400

**List of Covered Ministries and Central Level Government Entities**

1. Presidential Affairs Department
2. Prime Minister's Office
- 3&4 The Two Offices of The Two Deputy Prime Ministers
5. Ministry of State for Cabinet Affairs
6. Ministry of Interior
7. Ministry of Finance & Industry
8. Ministry of Economy
9. Ministry of Foreign Affairs
10. Ministry of Education
11. Ministry of Health
12. Ministry of Labor
13. Ministry of Public Works
14. Ministry of Justice
15. Ministry of Government Sector Development

16. Ministry of Social Affairs
17. Ministry of Higher Education
18. Ministry of Federal National Council Affairs
19. Ministry of Environment and Water
20. Ministry of Culture, Youth and Social Development
21. Ministry of Energy
22. State Audit Institution
23. UAE University
24. Higher Colleges Of Technology
25. Zayed University
26. Institute of Administrative Development
27. Federal Customs Authority
28. Emirates Authority For Standardization & Metrology
29. General Endowments Authority
30. Human Resource Development & Employment Authority
31. Securities & Commodities Exchange Market Authority
32. Federation Chambers of Commerce & Industry
33. General Secretariat Oo Municipalities
34. Institute of Training, Judicial Studies
35. Emirates Identity Authority
36. Supreme Committee for the Supervision of Telecommunication Sector
37. Telecommunication Regulatory Authority
38. General Pension & Social Security Authority
39. Emirates Central Bank
40. Emirates Communications Corporation
41. Emirates Transportation & Services Corporation
42. Emirates Industrial Bank
43. Emirates Petroleum Corporation
44. Emirates Posts
45. General Assembly For Civil Aviation
46. Emirates Real Estate Corp.
47. Emirates Management Services Corporation
48. Real Estate Bank
49. Emirates Media

**b. Kingdom of Bahrain**

1. Chapter 6 applies to procurement by any central level government entity listed in this Appendix where the value of the procurement is estimated, to equal or exceed:

**GOODS**

Specified in Appendix 4

Thresholds SDR 140 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 140 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 6 000 000

2. Unless otherwise specified, Chapter 6 covers all agencies subordinated to the entities listed in this Appendix.

**List of Entities:**

Chapter 6 applies to procurement by or on behalf of any entity listed in this Schedule, without regard to the juridical status of the entity.

1. Central Bank of Bahrain
2. Central Informatics Organization
3. Equestrian & Horse Racing Club
4. General Organization for Youth and Sports
5. Ministry for the Shura Council & Representative Council Affairs
6. Ministry of Interior (1)
7. Ministry of Cabinet Affairs
8. Ministry of Industry & Commerce
9. Ministry of Defense (1)
10. Ministry of Education
11. Ministry of Finance
12. Ministry of Foreign Affairs (2)
13. Ministry of Health
14. Ministry of Culture & Information
15. Ministry of Justice & Islamic Affairs
16. Ministry of Labor
17. Ministry of Municipalities and Agriculture Affairs
18. Ministry of Social Development

19. Ministry of Works
20. Ministry of Housing
21. National Guard (1)
22. Public Commission for the Protection of Marine Resources, Environment & Wildlife
23. Survey & Land Registration Bureau
24. Tenders Board
25. Wireless Licensing, Frequency and Monitoring Directorate
26. Telecommunications Directorate
27. Postal Directorate

### Notes to Schedule of Bahrain

(1) Ministry of Interior, Ministry of Defense, and the National Guard:

- (a) Goods: This Chapter does not cover the procurement of the following goods:

FSC 11	Nuclear Ordnance
FSC 18	Space Vehicles
FSC 19	Ships, Small Craft, pontoons, and Floating Docks
FSC 20	Ship and Marine Equipment
FSC 2350	Combat, Assault & Tactical Vehicles, Tracked
FSC 51	Hand Tools
FSC 52	Measuring Tools
FSC 60	Fiber Optics Materials, Components, Assemblies, and Accessories
FSC 8140	Ammunition & Nuclear Ordnance Boxes, Packages & Special Containers

NB: Whether a good is included within the scope of this Note shall be determined solely according to the descriptions provided in the right column above.

- (b) Services: This Chapter does not cover services in the following categories, as elaborated in the Common Classification System and the WTO system of classification – MTN.GNS/W/120

Design, development, integration, testing, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment.

- (c) This Chapter generally does not cover the procurement of the goods in the following categories:

FSC 10	Weapons
FSC 12	Fire Control Equipment
FSC 13	Ammunitions and Explosives
FSC 14	Guided Missiles

FSC 15	Aircraft and Airframe Structural Components
FSC 16	Aircraft Components and Accessories
FSC 17	Aircraft Launching, Landing, and Ground Handling Equipment
FSC 19	Ships, Small Craft, Pontoons, and Floating Docks
FSC 20	Ship and Marine Equipment
FSC 28	Engines, Turbines, and Components
FSC 31	Bearings
FSC 58	Communications, Detection, and Coherent Radiation
FSC 59	Electrical and Electronic Equipment Components
FSC 70	Automatic Data Processing Equipment, Software, Supplies, and Support Equipment
FSC 83	Textiles, leather, furs, apparel, shoes, tents, flags
FSC 84	Clothing, individual equipment, and insignia
FSC 87	Agricultural supplies
FSC 88	Live animals
FSC 89	Subsistence (food)
FSC 95	Metal Bars, Sheets, and Shapes

(2) Ministry of Foreign Affairs:

This Chapter does not cover procurement of goods and services for the construction and operation of chanceries outside the territory of Bahrain.

**c. Kingdom of Saudi Arabia**

## GOODS

Specified in Appendix 4

Thresholds SDR 1 800 000

## SERVICES

Specified in Appendix 5

Thresholds SDR 3 600 000

## CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds SDR 15 000 000

**List of Entities:**

- Ministry of Agriculture (1)
- Ministry of Commerce & Industry
- Ministry of Education (2)
- Ministry of Finance (3)
- Ministry of Health
- Ministry of Higher Education
- Ministry of Municipal and Rural Affairs
- Ministry of Petroleum and Mineral Resources
- Ministry of Transport
- Ministry of Communication & Information Technology
- Ministry of Water and Electricity
- Ministry of Civil Service
- Ministry of Economy and Planning
- Ministry of Social Affairs
- Ministry of Justice

**Notes to Appendix 1**

(1) Ministry of Agriculture: This chapter does not apply to procurement of agricultural goods made to support agricultural sector or for human feeding program

(2) Ministry of Education: This chapter does not apply to procurement of printed materials for educational purpose.

(3) Ministry of Finance: This chapter does not apply to procurement of specialized Financial Institutions.

**d. Sultanate of Oman**

## GOODS

Specified in Appendix 4

Thresholds Euro 200 000

## SERVICES

Specified in Appendix 5

Thresholds Euro 200 000

## CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds Euro 7 600 000

**List of Entities:**

1. Ministry of Agriculture (1)
2. Ministry of Fisheries Affairs
3. Ministry of Commerce and Industry
4. Ministry of Civil Service
5. Ministry of Education (2)
6. Ministry of Higher Education
7. Ministry of Housing
8. Ministry of Information (3)
9. Ministry of Heritage and Culture
10. Ministry of Finance
11. Ministry of Health
12. Ministry of Oil and Gas
13. Ministry of National Economy
14. Ministry of Justice
15. Ministry of Legal Affairs
16. Ministry of Manpower
17. Ministry of Regional Municipalities and Water Resources
18. Ministry of Environment and Atmosphere Affairs.
19. Ministry of Social Development
20. Ministry of Sports Affairs
21. Ministry of Tourism
22. Ministry of Transport and Communications (4)
23. Muscat Governorate
24. Public Authority for Social Insurance
25. Public Authority for Handicrafts

**Notes to Appendix 1**

- (1) Ministry of Agriculture: This chapter doesn't cover the procurement of agricultural goods made in furtherance of agricultural support programs or human feeding programs.
- (2) Ministry of Education: This chapter doesn't cover the procurement of printed materials for educational purposes (CPC 32230).
- (3) Ministry of Information: This Chapter does not cover the acquisition, development, or production of program distribution services (CPC 84170).
- (4) Ministry of Transport and Communications: This Chapter does not cover procurement by the Civil Aviation Administration.

**e. State of Qatar****GOODS**

Specified in Appendix 4

Thresholds SDR 400 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 400 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 20 000 000

**List of Entities:**

- Ministry of Education and Higher Education.
- Ministry of Municipality and Urban Planning.
- Ministry of Economy and Finance.
- Ministry of Business and Trade.
- Ministry of Justice.
- Ministry of Labor
- Ministry of Social Affairs.
- Minister's Council.
- Advisory Council.
- Supreme Council for Judiciary.
- Ministry of Culture, Arts and Heritage.
- Public Prosecution (Exclude Procurements of Security/Secrecy Nature).
- Qatar News Agency.
- Department of Industrial Estate in the Ministry of Energy and Industry.
- Department of Industrial Development in the Ministry of Energy and Industry.
- Central Tenders Committee.
- Municipal Council.
- Ministry of Foreign Affairs.
- Qatar General Organization for Standards and Meteorology.
- Youth General Authority.
- General Post Corporation.
- Breeding Farm Project Steering Committee.
- Cultural Village Corporation.
- Ministry of Endowment and Islamic affairs (Exclude procurement of Islamic affairs)

**Notes to Appendix 1**

- (1) This shall not apply to any procurement in respect of Construction contracts for chanceries abroad and headquarters building made by the Ministry of Foreign Affairs.
- (2) This shall not apply to any procurement made by a covered entity on behalf of a non covered entity.

**f. State of Kuwait**

Central Government Entities which procure in accordance with the provisions of this Chapter

**GOODS**

Specified in Appendix 4

Thresholds SDR 400 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 400 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**Kuwait's List of Central Government Entities**

1. Ministry of Education
2. Ministry of Power (electricity& water)
3. Ministry of Power (oil)
4. Ministry of Public Health
5. Ministry of Public works
6. National Council for Culture , Arts& Literature
7. Ministry of Awqaf & Islamic Affairs
8. Ministry of Commerce& Industry
9. Ministry of Higher Education
10. Ministry of Social Affairs & Labor
11. Ministry of Information
12. Ministry of Communication
13. Amiri Diwan
14. Ministry of Interior
15. Ministry of Defense
16. The National Guards
17. Ministry of Finance
18. Ministry of Justice
19. Council of Ministers
20. Ministry of foreign Affairs
21. State Audit Bureau
22. Directorate General for Customs
23. Directorate General for Civil Aviation
24. Legal Advice & Legislation Department
25. Kuwait Awqaf Public Foundation

Chapter 6 will generally apply to non military purchases made by the Kuwaiti Ministry of Defense and the Ministry of Interior, National Guard and the security forces of the following FSC categories (others being excluded) and subject to the Government of Kuwait's determinations under the provision of Article XX 1/6-a and b (government procurement) of Chapter 6.

<u>FSC</u>	<u>Description</u>
25	Vehicular Equipment Components
26	Tires and Tubes
30	Mechanical Power Transmission Equipment
31	Bearings
32	Woodworking Machinery and Equipment
34	Metalworking Machinery
35	Service and Trade Equipment
37	Agricultural Machinery and Equipment
38	Construction, Mining, Excavating and Highway Maintenance Equipment
39	Materials Handling Equipment
40	Rope, Cable, Chain and Fittings
41	Refrigeration, Air Conditioning and Air Circulating Equipment
42	Fire Fighting, Rescue and Safety Equipment
43	Pumps and Compressors
44	Furnace, Steam Plant and Drying Equipment
45	Plumbing, Heating and Sanitation Equipment
46	Water Purification and Sewage Treatment Equipment
47	Pipe, Tubing, Hose and Fittings
48	Valves
53	Hardware and Abrasives
54	Prefabricated Structures and Scaffolding
55	Lumber, Millwork, Plywood and Veneer
56	Construction and Building Materials
61	Electric Wire, and Power and Distribution Equipment
62	Lighting, Fixtures and Lamps
65	Medical, Dental and Veterinary Equipment and Supplies
69	Training Aids and Devices
72	Household and Commercial Furnishings and Appliances
74	Office Machines, Text Processing Systems and Visible Record Equipment
75	Office Supplies and Devices
76	Books, Maps and other Publications
77	Musical Instruments, Phonographs and Home-Type Radios
78	Recreational and Athletic Equipment
79	Cleaning Equipment and Supplies
80	Brushes, Paints, Sealers and Adhesives
81	Containers, Packaging and Packing Supplies
83	Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
84	Clothing, Individual Equipment, and Insignia
85	Toiletries
87	Agricultural Supplies
88	Live Animals

89	Subsistence
93	Non-metallic Fabricated Materials
94	Non-metallic Crude Materials
95	Metal Bars, Sheets and Shapes

### Notes to Appendix 1

- (1) Chapter 6 shall not apply to any procurement in respect of:
  - (a) construction contracts for embassies chanceries and attachés abroad Kuwait and headquarters buildings made by the Ministry of Foreign Affairs.
  - (b) contracts made by the Ministry of Interior, Ministry of Defense, National Guard and Security Forces as well as procurement that have security considerations made by the Ministry.
- (2) Chapter 6 shall not apply to any procurement goods or services or constructions obtained or acquired by a covered entity on behalf of a non-covered entity.
- (3) Chapter 6 does not apply to acquisition, development, or production of programmed materials or the procurement of broadcasting time of the Ministry of Information.
- (4) Construction services intended for religious purposes carried out by Ministry of Awqaf and Islamic Affairs shall not be covered by the procurement chapter.
- (5) Purchases (hereunder) of security matters concluded by the Kuwaiti Ministry of Defense shall be excluded as shall be as follows:
  - (a) Different kinds and sizes of land, navy, and air arms; in addition to all materials included in manufacturing such arms, also any spare parts necessary for prompt or precautionary use.
  - (b) Different kinds of ammunition, as well as mines, explosives and related equipments; also all materials required for manufacturing thereof.
  - (c) All kinds of armoured and shielded machineries and their oils, soldiers and supplies carrier vehicles and their spare parts.
  - (d) Boats, engines, and spare parts.
  - (e) Different kinds of aircrafts, training, fighters, reconnaissance, freighters and the required spare parts, also all the tools needed for the soldiers.
  - (f) Wireless and Rader appliances, mines detectors, warning apparatus and spare parts; also mobile field hospitals and all additions.

- (g) Camouflage nets, ready made soldiers' uniforms, telescopes, microscopes; also weapons, ammunition and helmets carriers.
- (h) Military books, publications, magazines and catalogues; also films, tapes recorders used in training and guidance.
- (i) Cameras and the required maps, primary materials and spare parts.
- (j) Military medals and badges.

**PART B: EFTA STATES****a. Iceland****GOODS**

Specified in Appendix 4

Thresholds	SDR 130 000
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**SERVICES**

Specified in Appendix 5

Thresholds	SDR 130 000
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**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds	SDR 5 000 000
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**List of Entities:**

- All central government (State/federal) entities<sup>1</sup>, including Ministries and sub-entities.<sup>2</sup>
- The entities in charge of government procurement are the following bodies:
- Ríkiskaup (State Trading Center)
- Framkvæmdasýslan (Government Construction Contracts)
- Vegagerð ríkisins (Public Road Administration)
- Siglingastofnun Íslands (Icelandic Maritime Administration)

**Notes and Derogations**

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

<sup>1</sup> Further information is to be found on [www.government.is](http://www.government.is)

<sup>2</sup> Central government entities is meant to cover also any subordinate entity of any central government entity provided it does not have separate legal personality.

**b. Liechtenstein****GOODS**

Specified in Appendix 4

Thresholds SDR 130 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 130 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

Government of the Principality of Liechtenstein

**Notes and Derogations**

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

**c. Norway****GOODS**

Specified in Appendix 4

Thresholds SDR 130 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 130 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

All central government (State/federal) entities, including Ministries and sub-entities<sup>1</sup>**Indicative List of Entities:**

The following central government entities including:

**Statsministerens kontor****Office of the Prime Minister****Barne - og familiedepartementet****Ministry of Children and Family Affairs**

Barneombudet  
 Forbrukerombudet  
 Forbrukerrådet  
 Likestillingsombudet  
 Likestillingsrådet  
 Statens Adopsjonskontor  
 Statens Institutt for Forbruksforskning

Commissioner for Children  
 Consumer Ombudsman  
 Consumer Council  
 Equal Status Ombud  
 Equal Status Council  
 Government Adoption Office  
 National Institute for Consumer Research

**Finans- og tolldepartementet****Ministry of Finance**

Kredittilsynet  
 Skattedirektoratet  
 Oljeskattekontoret  
 Toll- og avgiftsdirektoratet

The Banking, Insurance and Securities Commission of Norway  
 Directorate of Taxes  
 Petroleum Tax Office  
 Directorate of Customs and Excise

<sup>1</sup> Central government entities is meant to cover also any subordinate entity of any central government entity provided it does have separate legal personality

**Fiskeridepartementet**

Fiskeridirektoratet  
Havforskningsinstituttet  
Kystdirektoratet

**Forsvarsdepartementet**

Forsvarets bygningstjeneste  
Forsvarets Forskningsinstitutt  
Forsvarets Overkommando  
Forsvarets tele- og datatjeneste  
  
Haerens Forsyningskommando  
Luftforsvarets Forsyningskommando  
Sjøforsvarets Forsyningskommando  
Forsvarets Sanitet

**Justis- og politidepartementet**

Brønnøysundregisterene  
Datatilsynet  
Direktoratet for sivilt beredskap  
  
Riksadvokaten  
  
Statsadvokatembetene  
  
Politiet

**Kirke, - utdannings- og  
forskningsdepartementet**

Bispedømmerådet  
Det norske meteorologiske institutt  
  
Kirkerådet  
  
Lærerutdanningsrådet  
Nidarosdomens restaureringsarbeider  
  
Norsk Utenrikspolitisk Institutt

**Ministry of Fisheries**

Directorate of Fisheries  
Institute of Marine Research  
Coast Directorate

**Ministry of Defence**

Norwegian Defence Construction  
Service  
Norwegian Defence Research  
Establishment  
Headquarters Defence Command  
Norway  
Norwegian Defence  
Communications and Data  
Services Administration  
Army Material Command  
Airforce Material Command  
Navy Material Command  
Norwegian Defence Medical  
Service

**Ministry of Justice (and the  
Police)**

The Brønnøysund Register Centre  
The Data Inspectorate  
The Directorate for Civil Defence  
and Emergency Planning  
Director General of Public  
Prosecutions  
Offices of the District Public  
Prosecutor  
Police Services

**Ministry of Education,  
Research and Church Affairs**

Diocesan Council  
Norwegian Meteorological  
Institute  
National Council of the Church of  
Norway  
Teacher Training Council  
The Restoration Workshop of  
Nidaros Cathedral  
Norwegian Institute of  
International Affairs

Norsk Voksenpedagogisk

Forskningsinstitutt  
Riksbibliotekstjenesten  
Samisk Utdanningsråd

### **Kommunal- og arbeidsdepartementet**

Arbeidsdirektoratet  
Arbeidsforskningsinstituttet  
Direktoratet for arbeidstilsynet

Direktoratet for Brann og Eksplosjonsvern

Produkt- og elektrisitetstilsynet

Produktregisteret  
Statens Bygningstekniske Etat

Utlendingsdirektoratet

### **Kulturdepartementet**

Norsk Filminstitutt  
Norsk Kulturråd  
Norsk Språkråd  
Riksarkivet  
Statsarkivene  
Rikskonsertene

Statens Bibliotektilsyn

Statens Filmkontroll  
Statens Filmsentral

### **Landbruksdepartementet**

Reindriftsadministrasjonen

Statens dyrehelsetilsyn

Statens forskningsstasjoner i Landbruk

Statens landbrukstilsyn

Statens Næringsmiddeltilsyn

Veterinærinstituttet

Norwegian Institute of Adult  
Education  
National Office for Research and  
Special Libraries  
Sami Education Council

### **Ministry of Local Government and Labour**

Directorate of Labour  
Work Research Institute  
Norwegian Directorate of Labour  
Inspection  
Directorate for Fire and Explosion  
Prevention  
The Norwegian Directorate for  
Product and Electrical Safety  
The Product Register  
National Office of Building  
Technology and Administration  
Directorate of Immigration

### **Ministry of Cultural Affairs**

National Film Board  
Norwegian Cultural Council  
Norwegian Language Council  
National Archives of Norway  
National Archives  
Norwegian State Foundation for  
National Promotion of Music  
Norwegian Directorate of Public  
and School Libraries  
National Board of Film Censors  
National Film Board

### **Ministry of Agriculture**

Directorate for Reindeer  
Husbandry  
Norwegian Animal Health  
Authority  
Norwegian State Agricultural  
Research Stations  
Norwegian Agricultural Inspection  
Service  
The Norwegian Food Control  
Authority  
National Veterinary Institute

**Miljøverndepartementet**

Direktoratet for Naturforvaltning  
Norsk Polarinstitutt

Riksantikvaren  
Statens Forurensingstilsyn  
Statens Kartverk

**Nærings- og handelsdepartementet**

Bergvesenet  
Justervesenet

Norges Geologiske Undersøkelse  
Statens Veiledningskontor for oppfinnere

Sjøfartsdirektoratet  
Skipsregistrene

Styret for det industrielle rettsvern

Olje- og energidepartementet

Norges vassdrags- og energiverk

Oljedirektoratet

**Planleggings- og samordningsdepartementet**

Fylkesmannsembetene  
Konkurransetilsynet  
Prisdirektoratet  
Statens Forvaltningstjeneste

Statens Informasjonstjeneste

Statsbygg

Statskonsult

**Samferdselsdepartementet**

Postdirektoratet  
Statens teleforvaltning

Statens vegvesen

**Ministry of the Environment**

Directorate of Nature Management  
Norwegian Polar Research  
Institute

Directorate for Cultural Heritage  
State Pollution Control Authority  
Norwegian Mapping Authority

**Ministry of Trade and Industry**

Directorate of Mining  
Norwegian Metrology and  
Accreditation Service  
Geological Survey of Norway  
Norwegian Government  
Consultative Office for Inventors  
Norwegian Maritime Directorate  
Norwegian International Ship  
Register  
Norwegian Patent Office

Ministry of Oil and Energy

Norwegian Water Resources and  
Energy Administration  
Norwegian Petroleum Directorate

**Ministry of National Planning  
and Coordination**

The County Governors  
Norwegian Competition Authority  
The Price Directorate  
Government Administration  
Services  
Norwegian Central Information  
Service  
The Directorate of Public  
Construction and Property  
Directorate of Public Management

**Ministry of Transport and  
Communication**

Norway Post  
Norwegian Telecommunications  
Authority  
Public Roads Administration

**Sosialdepartementet**

Statens helsetilsyn  
Statens Institutt for Folkehelse  
Radiumhospitalet  
Rikshospitalet  
Rikstrygdeverket  
Rusmiddeldirektoratet

Statens Helseundersøkelser  
Statens Institutt for alkohol- og  
narkotikaforskning  
Statens Legemiddelkontroll

Statens Strålevern

Statens Tobakkskaderåd

**Utenriksdepartementet**

Direktoratet for utviklingshjelp

**Stortinget**

Stortingets ombudsmann for  
forvaltningen - Sivilombudsmannen

Riksrevisjonen

**Domstolene****Notes and Derogations**

(1) For procurement by the security and defence entities only the following list of supplies and equipment is covered by Chapter 6:

- Chapter 25<sup>1</sup>: Salt; sulphur; earths and stone; plastering materials, lime and cement  
Chapter 26: Metallic ores, slag and ash  
Chapter 27: Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes  
except:  
ex 27.10 special engine fuels  
Chapter 28: Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes

**Ministry of Health and Social Affairs**

Norwegian Board of Health  
National Institute of Public Health  
Norwegian Radium Hospital  
National Hospital  
National Insurance Administration  
Directorate for the Prevention of Alcohol and Drug Problems  
National Health Screening Service  
National Institute for Alcohol and Drug Research  
Norwegian Medicines Control Authority  
Norwegian Radiation Protection Authority  
National Council on Smoking and Health

**Ministry of Foreign Affairs**

Directorate for Development Cooperation

**The Storting**

Stortingets Ombudsman for Public Administration

Office of the Auditor General

**Courts of Law**

<sup>1</sup> Numbers refer to the HS

- except:  
 ex 28.09 explosives  
 ex 28.13 explosives  
 ex 28.14 tear gas  
 ex 28.28 explosives  
 ex 28.32 explosives  
 ex 28.39 explosives  
 ex 28.50 toxic products  
 ex 28.51 toxic products  
 ex 28.54 explosives
- Chapter 29: Organic chemicals  
 except:  
 ex 29.03 explosives  
 ex 29.04 explosives  
 ex 29.07 explosives  
 ex 29.08 explosives  
 ex 29.11 explosives  
 ex 29.12 explosives  
 ex 29.13 toxic products  
 ex 29.14 toxic products  
 ex 29.15 toxic products  
 ex 29.21 toxic products  
 ex 29.22 toxic products  
 ex 29.23 toxic products  
 ex 29.26 explosives  
 ex 29.27 toxic products  
 ex 29.29 explosives
- Chapter 30: Pharmaceutical products  
 Chapter 31: Fertilizers  
 Chapter 32: Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes, putty, fillers and stoppings, inks  
 Chapter 33: Essential oils and resinoids; perfumery, cosmetics and toilet preparations  
 Chapter 34: Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"
- Chapter 35: Albuminoidal substances; glues; enzymes  
 Chapter 37: Photographic and cinematographic goods  
 Chapter 38: Miscellaneous chemical products  
 except:  
 ex 38.19 toxic products
- Chapter 39: Artificial resins and plastic materials, cellulose esters and ethers, articles thereof  
 except:  
 ex 39.03 explosives
- Chapter 40: Rubber, synthetic rubber, factice, and articles thereof  
 except:  
 ex 40.11 bullet-proof tyres
- Chapter 41: Raw hides and skins (other than furskins) and leather

- Chapter 42: Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- Chapter 43: Furskins and artificial fur; manufactures thereof
- Chapter 44: Wood and articles of wood; wood charcoal
- Chapter 45: Cork and articles of cork
- Chapter 46: Manufactures of straw of esparto and of other plaiting materials; basketware and wickerwork
- Chapter 47: Paper-making material
- Chapter 48: Paper and paperboard; articles of paper pulp, of paper or of paperboard
- Chapter 49: Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
- Chapter 65: Headgear and parts thereof
- Chapter 66: Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
- Chapter 67: Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
- Chapter 68: Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
- Chapter 69: Ceramic products
- Chapter 70: Glass and glassware
- Chapter 71: Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
- Chapter 73: Iron and steel and articles thereof
- Chapter 74: Copper and articles thereof
- Chapter 75: Nickel and articles thereof
- Chapter 76: Aluminium and articles thereof
- Chapter 77: Magnesium and beryllium and articles thereof
- Chapter 78: Lead and articles thereof
- Chapter 79: Zinc and articles thereof
- Chapter 80: Tin and articles thereof
- Chapter 81: Other base metals employed in metallurgy and articles thereof
- Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal; parts thereof except:  
ex 82.05 tools  
ex 82.07 tools, parts
- Chapter 83: Miscellaneous articles of base metal
- Chapter 84: Boilers, machinery and mechanical appliances; parts thereof except:  
ex 84.06 engines  
ex 84.08 other engines  
ex 84.45 machinery  
ex 84.53 automatic data-processing machines  
ex 84.55 parts of machines under heading 84.53  
ex 84.59 nuclear reactors
- Chapter 85: Electrical machinery and equipment; parts thereof except:  
ex 85.13 telecommunication equipment  
ex 85.15 transmission apparatus
- Chapter 86: Railway and tramway locomotives, rolling-stock and parts thereof except:

- ex 86.02 armoured locomotives, electric
- ex 86.03 other armoured locomotives
- ex 86.05 armoured wagons
- ex 86.06 repair wagons
- ex 86.07 wagons
- Chapter 87: Vehicles, other than railway or tramway rolling-stock, and parts thereof  
except:
  - ex 87.01 tractors
  - ex 87.02 military vehicles
  - ex 87.03 breakdown lorries
  - ex 87.08 tanks and other armoured vehicles
  - ex 87.09 motorcycles
  - ex 87.14 trailers
- Chapter 89: Ships, boats and floating structures  
except:
  - ex 89.01A warships
- Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof  
except:
  - ex 90.05 binoculars
  - ex 90.13 miscellaneous instruments, lasers
  - ex 90.14 telemeters
  - ex 90.28 electrical and electronic measuring instruments
  - ex 90.11 microscopes
  - ex 90.17 medical instruments
  - ex 90.18 mechano-therapy appliances
  - ex 90.19 orthopaedic appliances
  - ex 90.20 X-ray apparatus
- Chapter 91: Clocks and watches and parts thereof
- Chapter 92: Musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles
- Chapter 94: Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings  
except:
  - ex 94.01A aircraft seats
- Chapter 95: Articles and manufactures of carving or moulding material
- Chapter 96: Brooms, brushes, powder-puffs and sieves
- Chapter 98: Miscellaneous manufactured articles

(2) Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

(3) Chapter 6 does not apply to procurement subject to secrecy or other particular restrictions with regard to the safety of the realm.

(4) When a specific procurement may impair important national policy objectives, the Norwegian Government may consider it necessary in singular procurement cases to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the Norwegian Cabinet level.

- (5) Norway reserves its position with regard to the application of Chapter 6 to Svalbard, Jan Mayen Island and Norway Antarctic possessions.

**d. Switzerland**

GOODS

Specified in Appendix 4

Thresholds SDR 130 000

SERVICES

Specified in Appendix 5

Thresholds SDR 130 000

CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

1. Chancellerie fédérale (CF):  
(Federal Chancellery)

Chancellerie fédérale	Federal Chancellery
Bibliothèque centrale du Parlement et de l'Administration fédérale	Central library of Parliament and the Federal Administration
Préposé fédéral à la protection des données	Federal Data Protection Commissioner

2. Département fédéral des affaires étrangères (DFAE):  
(Federal Department of Foreign Affairs)

Secrétariat général du Département fédéral des affaires étrangères	General Secretariat of the Federal Department of Foreign Affairs
Direction du développement et de la coopération	Swiss Agency for Development and Cooperation
Direction du droit international public	Directorate of International Law
Direction des ressources et du réseau extérieur	Directorate for Management
Direction politique	Directorate of Political Affairs
Secrétariat d'État du Département fédéral des affaires étrangères	State Secretariat of the Federal Department of Foreign Affairs

3. Département fédéral de l'intérieur (DFI):  
(Federal Department of Home Affairs)

Secrétariat général du Département fédéral de	General Secretariat of the Federal Department
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l'intérieur	of Home Affairs
Archives fédérales	Federal Archives
Bureau fédéral de l'égalité entre femmes et hommes	Federal Office for Gender Equality
Domaine des écoles polytechniques fédérales	The ETH (Federal Institutes of Technology) Domain
Écoles polytechniques fédérales et établissements annexes	Federal Institutes of Technology and related establishments
Secrétariat d'Etat à l'éducation et à la recherche	State Secretariat for Education and Research
Institut fédéral de recherches sur la forêt, la neige et le paysage	Swiss Federal Institute for Forest, Snow and Landscape Research
Institut fédéral pour l'aménagement, l'épuration et la protection des eaux	Federal Institute for Water Management, Purification and Protection
Institut Paul Scherrer	Paul Scherrer Institute
Office fédéral de la météorologie et de la climatologie (MétéoSuisse)	Federal Office for Meteorology and Climatology (MeteoSwiss)
Laboratoire fédéral d'essai des matériaux et de recherches	Federal Laboratory for Materials Testing and Research
Office fédéral de l'assurance militaire <sup>1</sup>	Federal Office for Military Insurance <sup>1</sup>
Office fédéral de la culture	Federal Office of Cultural Affairs
Office fédéral de la santé publique	Federal Office of Public Health
Office fédéral de la statistique	Federal Office for Statistics
Office fédéral des assurances sociales	Federal Office for Social Insurance
4. <u>Département fédéral de la justice et police (DFJP):</u> ( <i>Federal Department of Justice and Police</i> )	
Secrétariat général du Département fédéral de la justice et police	General Secretariat of the Federal Department of Justice and Police
Institut suisse de droit comparé	Swiss Institute of Comparative Law
Institut fédéral de la propriété intellectuelle	Federal Institute of Intellectual Property
Ministère public de la Confédération	Office of the Attorney General of the Confederation
Office fédéral de la justice	Federal Office for Justice
Office fédéral de la police	Federal Office for Police

<sup>1</sup> For contracts of entities of the Federal Department of Defence see note hereafter. (This applies also to the Federal Customs Administration with regard to the equipment for border guards and customs officials.)

Office fédéral de métrologie	Federal Office for Metrology
Office fédéral des migrations	Federal Office for Migration
5. <u>Département fédéral de la défense, de la protection de la population et des sports</u> (DDPS): (Federal Department of Defence, Civil Protection and Sports)	
Secrétariat général du Département fédéral de la défense, de la protection de la population et des sports <sup>1</sup>	General Secretariat of the Federal Department of Defence, Civil Protection and Sports <sup>1</sup>
Direction de la politique de sécurité <sup>1</sup>	Directorate for Security Policy <sup>1</sup>
Direction du renseignement stratégique <sup>1</sup>	Directorate for Strategic Intelligence <sup>1</sup>
Groupement Défense <sup>1</sup>	Defence Sector <sup>1</sup>
Etat-major de planification de l'armée	Armed Forces Planning Staff
Etat-major de conduite de l'armée <sup>1</sup>	Armed Forces Joint Staff <sup>1</sup>
Instruction supérieure des cadres de l'armée <sup>1</sup>	Armed Forces College <sup>1</sup>
Forces terrestres <sup>1</sup>	Land Forces <sup>1</sup>
Forces aériennes <sup>1</sup>	Air Force <sup>1</sup>
Base logistique de l'armée <sup>1</sup>	Armed Forces Logistics Organization <sup>1</sup>
Base d'aide au commandement <sup>1</sup>	Armed Forces Command Support Organization <sup>1</sup>
Groupement armasuisse <sup>1</sup>	Sector armasuisse <sup>1</sup>
Office fédéral des systèmes de conduite, télématiques et d'instruction <sup>1</sup>	Federal Office for Command and Control, Telematics and Training Systems <sup>1</sup>
Office fédéral des systèmes d'armes, des véhicules et du matériel <sup>1</sup>	Federal Office for Weapon Systems, Vehicles and Equipment
Office fédéral de la topographie (swisstopo)	Federal Office of Topography (swisstopo)
Office fédéral de la protection de la population <sup>1</sup>	Federal Office for Civil Protection <sup>1</sup>
Office de l'auditeur en chef <sup>1</sup>	Office of the Armed Forces Attorney General <sup>1</sup>
Office fédéral du sport	Federal Office of Sports
6. <u>Département fédéral des finances (DFE)</u> : (Federal Department of Finance)	
Secrétariat général du Département fédéral des finances	General Secretariat of the Federal Department of Finance
Administration fédérale des contributions	Federal Tax Administration
Administration fédérale des douanes <sup>1</sup>	Federal Customs Administration <sup>1</sup>

<sup>1</sup> For contracts of entities of the Federal Department of Defence see note hereafter. (This applies also to the Federal Customs Administration with regard to the equipment for border guards and customs officials.)

Administration fédérale des finances	Federal Finance Administration
Caisse fédérale d'assurance	Federal Insurance Fund
Commission fédérale des banques	Federal Banking Commission
Contrôle fédéral des finances	Federal Audit Office
Monnaie officielle de la Confédération suisse (swissmint)	Official Mint of the Swiss Confederation (swissmint)
Office fédéral de l'informatique et de la télécommunication	Federal Office for Informatics and Telecommunication
Office fédéral des assurances privées	Federal Office for Private Insurance
Office fédéral des constructions et de la logistique	Federal Office for Construction and Logistics
Office fédéral du personnel	Federal Office of Personnel
Régie fédérale des alcools	Swiss Alcohol Board

7. Département fédéral de l'économie (DFE):  
(*Federal Department of Economic Affairs*)

Secrétariat général du Département fédéral de l'économie	General Secretariat of the Federal Department of Economic Affairs
Commission de la concurrence	Competition Commission
Office fédéral de l'agriculture	Federal Office for Agriculture
Office fédéral de la formation professionnelle et de la technologie	Federal Office for Professional Education and Technology
Office fédéral du logement	Federal Housing Office
Office fédéral pour l'approvisionnement économique du pays	Federal Office for National Economic Supply
Office vétérinaire fédéral	Federal Veterinary Office
Secrétariat d'État à l'économie	State Secretariat for Economic Affairs
Surveillance des prix	Price Supervisor

8. Département fédéral de l'environnement, des transports, de l'énergie et de la communication (DETEC):  
(*Federal Department of Environment, Transport, Energy and Communication*)

Secrétariat général du Département fédéral de l'environnement, des transports, de l'énergie et de la communication	General Secretariat of the Federal Department of the Environment, Transport, Energy and Communications
Commission fédérale de la communication	Federal Communications Commission
Office fédéral de la communication	Federal Office of Communications
Office fédéral de l'aviation civile	Federal Office of Civil Aviation
Office fédéral de l'énergie	Federal Office of Energy

Office fédéral de l'environnement	Federal Office for the Environment
Office fédéral des routes	Federal Roads Authority
Office fédéral des transports	Federal Office of Transport
Office fédéral de l'aménagement du territoire	Federal Office for Spatial Planning

### Notes and Derogations

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

For procurement by entities of the Federal Department of Defence, Civil Protection and Sports and the Federal Customs Administration with regard to the equipment for border guards and customs officials, only the following list of supplies and equipment is covered by Chapter 6:

Chapter 25 <sup>3</sup>	Salt, sulphur, earths and stone, plastering materials, lime and cement
Chapter 26:	Metallic ores, slag and ash
Chapter 27:	Mineral fuels, mineral oils and products of their distillation, bituminous substances, mineral waxes
Chapter 28:	Inorganic chemicals, organic and inorganic compounds of precious metals, of rare-earth metals, of radio-active elements and isotopes  except: ex 28.09: explosives ex 28.13: explosives ex 28.14: tear gas ex 28.28: explosives ex 28.32: explosives ex 28.39: explosives ex 28.50: toxic products ex 28.51: toxic products ex 28.54: explosives
Chapter 29:	Organic chemicals  except: ex 29.03: explosives ex 29.04: explosives ex 29.07: explosives ex 29.08: explosives ex 29.11: explosives

<sup>3</sup> Numbers refer to the HS

- ex 29.12: explosives  
ex 29.13: toxic products  
ex 29.14: toxic products  
ex 29.15: toxic products  
ex 29.21: toxic products  
ex 29.22: toxic products  
ex 29.23: toxic products  
ex 29.26: explosives  
ex 29.27: toxic products  
ex 29.29: explosives
- Chapter 30: Pharmaceutical products
- Chapter 31: Fertilizers
- Chapter 32: Tanning and dyeing extracts, tannings and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, inks
- Chapter 33: Essential oils and resinoids, perfumery, cosmetic or toilet preparations
- Chapter 34: Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes polishing and scouring preparations, candles and similar articles, modelling pastes and 'dental waxes'
- Chapter 35: Albuminoidal substances, glues, enzymes
- Chapter 36: Explosives, pyrotechnic products, matches, pyrophoric alloys, certain combustible preparations
- except:  
ex 36.01: powders  
ex 36.02: prepared explosives  
ex 36.04: detonators  
ex 36.08: explosives
- Chapter 37: Photographic and cinematographic goods
- Chapter 38: Miscellaneous chemical products
- except:  
ex 38.19: toxic products
- Chapter 39: Artificial resins and plastic materials, cellulose esters and ethers, articles thereof
- except:  
ex 39.03: explosives
- Chapter 40: Rubber, synthetic rubber, factice, and articles thereof

- except:  
ex 40.11: tyres
- Chapter 43: Furskins and artificial fur, manufactures thereof
- Chapter 44: Wood and articles of wood, wood charcoal
- Chapter 45: Cork and articles of cork
- Chapter 46: Manufactures of straw of esparto and of other plaiting materials, basketware and wickerwork
- Chapter 47: Paper-making material
- Chapter 48: Paper and paperboard, articles of paper pulp, of paper or of paperboard
- Chapter 49: Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans
- Chapter 65: Headgear and parts thereof
- Chapter 66: Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
- Chapter 67: Prepared feathers and down and articles made of feathers or of down, artificial flowers, articles of human hair
- Chapter 68: Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
- Chapter 69: Ceramic products
- Chapter 70: Glass and glassware
- Chapter 71: Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
- Chapter 73: Iron and steel
- Chapter 74: Copper
- Chapter 75: Nickel
- Chapter 76: Aluminium
- Chapter 77: Magnesium and beryllium
- Chapter 78: Lead

- Chapter 79: Zinc
- Chapter 80: Tin
- Chapter 81: Other base metals
- Chapter 82: Tools, implements, cutlery, spoons and forks, of base metal
- Chapter 83: Miscellaneous articles of base metal
- Chapter 84: Boilers, machinery and mechanical appliances
- Chapter 85: Electrical machinery and equipment
- except:  
ex 85.03: electric cells and batteries  
ex 85.13: telecommunication equipment  
ex 85.15: transmission apparatus
- Chapter 86: Railway and tramway locomotives, rolling-stock and parts thereof; traffic signalling equipment of all kinds (not electrically powered)
- except:  
ex 86.02: armoured locomotives  
ex 86.03: other armoured locomotives  
ex 86.05: armoured wagons  
ex 86.06: repair wagons  
ex 86.07: wagons
- Chapter 87: Vehicles, other than railway or tramway rolling-stock
- except:  
87.08: cars and armoured vehicles  
ex 87.02: heavy vehicles  
ex 87.09: motorcycles  
ex 87.14: trailers
- Chapter 88: Aircraft and parts thereof
- except:  
ex 88.02: aircraft
- Chapter 89: Ships, boats and floating structures
- Chapter 90: Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus
- except:  
ex 90.05: binoculars

- ex 90.13: miscellaneous instruments, lasers  
ex 90.14: telemeters  
ex 90.28: electrical and electronic measuring instruments
- Chapter 91: Clocks and watches and parts thereof
- Chapter 92: Musical instruments, sound recorders or reproducers, television image and sound recorders or reproducers, parts and accessories of such articles
- Chapter 93: Arms and ammunition  
except:  
ex 93.01: white knives  
ex 93.02: pistols  
ex 93.03: military weapons  
ex 93.04: firearms  
ex 93.05: other arms  
ex 93.07: projectiles and ammunition
- Chapter 94: Furniture, bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
- Chapter 95: Articles and manufactures of carving or moulding material
- Chapter 96: Brooms, brushes, powder-puffs and sieves
- Chapter 98: Miscellaneous manufactured articles

APPENDIX 2

ENTITIES AT SUB-CENTRAL GOVERNMENT LEVEL

**PART A: GCC COUNTRIES**

**a. United Arab Emirates**

No entities covered.

**b. Kingdom of Bahrain**

Not applicable to the Kingdom of Bahrain.

**c. Kingdom of Saudi Arabia****GOODS**

Specified in Appendix 4

Thresholds SDR 1 800 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 3 600 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 15 000 000

**List of Entities:**

- General Organization for Technical Education and Vocational Training
- The supreme Commission for Tourism
- Saudi Arabian Standards Organization
- King Saud University
- King Abdulaziz University
- King Fahad University of Petroleum and Minerals
- King Faisal University
- King Khalid University
- Imam Mohammed Bin Saud Islamic University
- Taif University
- Qassim University
- Aljouf University
- Jazan University

**d. Sultanate of Oman**

Not applicable to the Sultanate of Oman.

**e. State of Qatar**

Not applicable to the State of Qatar.

**f. State of Kuwait**

Not applicable to the State of Kuwait.

**PART B: EFTA STATES****a. Iceland****GOODS**

Specified in Appendix 4

Thresholds SDR 200 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 200 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

1. All contracting authorities of the regional or local public authorities (including all municipalities).
2. All other entities whose procurement policies are substantially controlled by, dependent on, or influenced by central, regional or local government and which are engaged in non-commercial or non industrial activities.

**Notes and Derogations**

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

**b. Liechtenstein****GOODS**

Specified in Appendix 4

Thresholds SDR 200 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 200 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

1. Public Authorities at local level
2. Bodies governed by public law and not having an industrial or commercial character at the local level.

**Notes and Derogations**

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

**c. Norway****GOODS**

Specified in Appendix 4

Thresholds SDR 200 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 200 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

1. Contracting authorities of the regional or local public authorities (all counties (19) and municipalities (435)).
2. Bodies governed by public law, or associations formed by one or more such authorities or bodies governed by public law<sup>1</sup>, including:

Norsk Rikskringkasting	The Norwegian Broadcasting Corporation
Norges Bank	Norges Bank
Statistisk Sentralbyrå	Statistics Norway
Norges Forskningsråd	Research Council of Norway
Statens Pensjonskasse	Norwegian Public Service Pension Fund
Garanti-instituttet for Eksportkreditt	Norwegian Guarantee Institute for Export Credit

<sup>1</sup> A body is considered to be governed by public law when it:

- is established for the specific purpose of meeting needs in the general interest, not being of a commercial or industrial nature, and
- has legal personality, and
- is financed for the most part by the State, or regional or local authorities, or other bodies governed by public law, or is subject to management supervision by those bodies, or has an administrative, managerial or supervisory board more than half of whose members are appointed by the State, regional or local authorities, or other bodies governed by public law.

*Categories:*

- *Statsbanker (State Banks)*
- *Universiteter og Høyskoler etter lov av 12. mai 1995 nr. 22 (Universities and Colleges)*
- *Publicly owned and operated museums*

**Notes and Derogations**

- (1) Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.
- (2) Chapter 6 does not apply to procurement subject to secrecy or other particular restrictions with regard to the safety of the realm.
- (3) When a specific procurement may impair important national policy objectives, the Norwegian Government may consider it necessary in singular procurement cases to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the Norwegian Cabinet level.
- (4) Norway reserves its position with regard to the application of Chapter 6 to Svalbard, Jan Mayen Island and Norway Antarctic possessions.

**d. Switzerland**

## GOODS

Specified in Appendix 4

Thresholds	SDR 200 000
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## SERVICES

Specified in Appendix 5

Thresholds	SDR 200 000
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## CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds	SDR 5 000 000
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**List of entities<sup>1</sup>**

1. Cantonal public authorities
2. Bodies governed by public law established at cantonal level without a commercial or industrial character.
3. The authorities and public bodies at the level of districts and communes.

*List of Swiss cantons:*

- Kanton Zürich (ZH)
- Kanton Bern (BE); Canton de Berne
- Kanton Luzern (LU)
- Kanton Uri (UR)
- Kanton Schwyz (SZ)
- Kanton Obwalden (OW)
- Kanton Nidwalden (NW)
- Kanton Glarus (GL)
- Kanton Zug (ZG)
- Canton de Fribourg (FR); Kanton Freiburg
- Kanton Solothurn (SO)

<sup>1</sup> For contracts of the cantons referring to defense products, acting for the federal defense department, see derogations.

- Kanton Basel-Stadt (BS)
- Kanton Basel-Landschaft (BL)
- Kanton Schaffhausen (SH)
- Kanton Appenzell Ausserrhoden (AR)
- Kanton Appenzell Innerrhoden (AI)
- Kanton St. Gallen (SG)
- Kanton Graubünden (GR); Cantone dei Grigioni
- Kanton Aargau (AR)
- Kanton Thurgau (TG)
- Cantone Ticino (TI)
- Canton de Vaud (VD)
- Canton du Valais (VS); Kanton Wallis
- Canton de Neuchâtel (NE)
- Canton de Genève (GE)
- Canton du Jura (JU)

#### **Notes and Derogations**

Chapter 6 shall not apply to procurement of agricultural products made in furtherance of agricultural support programmes and human feeding programmes.

APPENDIX 3

OTHER ENTITIES

**PART A: GCC COUNTRIES**

**a. United Arab Emirates**

No entities covered.

**b. Kingdom of Bahrain**

Chapter 6 applies to procurement by the other covered entities listed in this Appendix where the value of the procurement is estimated to equal or exceed:

**GOODS**

Specified in Appendix 4

Thresholds SDR 200 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 200 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 7 500 000

**List of Entities:**

Chapter 6 applies to procurement by or on behalf of any entity listed in this Schedule, without regard to the juridical status of the entity. Unless otherwise specified, Chapter 6 covers all agencies subordinate to the entities listed in this Schedule.

1. Bahrain Center for Studies and Research
2. Bahrain Convention & Exhibition Bureau
3. Bahrain International Exhibition Center
4. Bahrain Training Institute
5. Council of Representatives
6. Economic Development Board
7. Social Insurance Organization
8. Municipal Councils (including Manama Municipality, Muharraq Municipality, Central area Municipality, Northern area Municipality, and Southern area)
9. National Audit Court
10. Radio & TV Corporation
11. Shura Council
12. The High Council for Vocational Training (including Specific Councils for Vocational Training in the Banking Sector, the Hotels and Catering Sector, the Construction Sector, the Gold and Jewelry Sector, and the Industry Sector)
13. Telecommunication Regulatory Authority
14. The Constitutional Court
15. University of Bahrain
16. National Oil & Gas Authority
17. Bahrain Petroleum Co. (BAPCO)
18. Electricity & Water Authority

**c. Kingdom of Saudi Arabia****GOODS**

Specified in Appendix 4

Thresholds                      SDR 1 800 000

**SERVICES**

Specified in Appendix 5

Thresholds                      SDR 3 600 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds                      SDR 15 000 000

**List of Entities:**

- Saudi Postal Corporation
- General Ports Authority
- Communication and Information Technology Commission

**d. Sultanate of Oman**

Not applicable to the Sultanate of Oman.

**e. State of Qatar****GOODS**

Specified in Appendix 4

Thresholds SDR 800 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 800 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 20 000 000

**List of Entities:**

- Civil Aviation Authority.
- Customs and ports General Authority.
- Qatar Radio and Television Corporation.
- Qatar University.
- Ministry of Defence (exclude procurements of Security/Secrecy Nature)<sup>1</sup>
- Ministry of Interior (exclude procurement of Security/Secrecy Nature)<sup>1</sup>
- Ministry of Environment<sup>1</sup>
- Ministry of Public Health<sup>1</sup>

**Note to Appendix 3**

This shall not apply to any procurement made by a covered entity on behalf of a non- covered entity.

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<sup>1</sup> Entities under procurement by special board; Thresholds under Appendix 1 (e) applies

**f. State of Kuwait**

GOODS

Specified in Appendix 4

Thresholds SDR 400 000

SERVICES

Specified in Appendix 5

Thresholds SDR 800 000

CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds SDR 5 000 000

Kuwait's List of all other Entities that procure in accordance with the provisions of the Chapter

1. National Assembly
2. Kuwait University
3. Kuwait Municipality
4. Fire Service Directorate
5. Kuwait Investment Authority
6. Public Authority for Environment
7. Public Authority for Civil Information
8. Public Authority for Minors Affairs
9. Public Authority for Sports & Youths Affairs
10. Public Authority for Compensation
11. Public Authority for Applied Education & Training
12. Public Authority for Agriculture & Fish Resource
13. Kuwait Ports Authority
14. Kuwait News Agency (KUNA)
15. Public Authority for Industry
16. Zakat house
17. Kuwait Institute for Scientific Research
18. Saving & Credit Bank
19. Kuwait Fund for Arab Economic Development
20. Public Institution for Social Security

**PART B: EFTA STATES****a. Iceland****GOODS**

Specified in Appendix 4

Thresholds SDR 400 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 400 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Sectors:**

1. *The electricity sector:*
  - Landsvirkjun (The National Power Company), Act No 42/1983.
  - Landsnet (Iceland Power Grid), Act No 75/2004.
  - Rafmagnsveitur ríkisins (The Icelandic State Electricity), Act No 25/2006.
  - Orkuveita Reykjavíkur (Reykjavík Energy), Act No 139/2001.
  - Orkubú Vestfjarða (Vestfjord Power Company), Act No 40/2001.
  - Norðurorka, Act No 159/2002.
  - Hitaveita Suðurnesja, Act No 10/2001.
  - Other entities producing, transporting or distributing electricity pursuant to Act No 65/2003.
2. *Urban transport:*
  - Strætó (The Reykjavík Municipal Bus Service).
  - Other entities operating in accordance with Act No 73/2001 on urban transport.
3. *Airports:*
  - Flugmálastjórn Íslands (Directorate of Civil Aviation)

4. *Ports:*
  - Siglingastofnun Íslands (Icelandic Maritime Administration).
  - Other entities operating pursuant to the Harbour Act No 61/2003.
5. *Water supply:*
  - Public entities producing or distributing drinking water pursuant to Act No 32/2004 on Municipal Water Supply.

### Notes and Derogations

- (1) Chapter 6 shall not apply to service contracts which:
  - (a) a contracting entity awards to an affiliated undertaking;
  - (b) are awarded by a joint venture formed by a number of contracting entities for the purpose of carrying out a relevant activity within the meaning of sectors 1 through 4 of Appendix 3.B.a of this Annex to one of those contracting entities or to an undertaking which is affiliated with one of these contracting entities; provided that at least 80 percent of the average turnover of that undertaking with respect to services arising within the EEA<sup>1</sup> for the three preceding years derives from the provision of such services to undertakings with which it is affiliated. When more than one undertaking affiliated with the contracting entity provides the same service or similar services, the total turnover deriving from the provision of services by those undertakings shall be taken into account.
- (2) The supply of drinking water to networks which provide a service to the public by a contracting entity other than a public authority shall not be considered as a relevant activity within the meaning of sectors 1 and 4 of Appendix 3.B.a of this Annex where:
  - the production of drinking water by the entity concerned takes place because its consumption is necessary for carrying out an activity other than that referred to in sectors 1 and 4 of Appendix 3.B.a of this Annex; and
  - supply to the public network depends only on the entity's own consumption and has not exceeded 30 percent of the entity's total production of drinking water, having regard to the average for the preceding three years, including the current year.
- (3) With regard to Appendix 3.B.a of this Annex, Chapter 6 shall not apply to the following contracts:
  - contracts which the contracting entities under sector 4 award for the purchase of water;

<sup>1</sup> European Economic Area

- contracts which the contracting entities award for purposes other than the pursuit of their activities as described in Appendix 3.B.a of this Annex or for the pursuit of such activities in a non-EEA Member State;
- contracts awarded for purposes of re-sale or hire to third parties provided that the contracting entity enjoys no special or exclusive right to sell or hire the subject of such contracts and that other entities are free to sell or hire it under the same conditions as the contracting entity;
- contracting entities exercising activities in the bus transportation sector where other entities are free to offer the same services in the same geographical area and under substantially the same conditions.

**b. Liechtenstein**

**GOODS**

Specified in Appendix 4

Thresholds SDR 400 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 400 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

The contracting entities which are public authorities<sup>1</sup> or public undertakings<sup>2</sup> and which have as at least one of their activities any of those referred to below:

1. the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of drinking water or the supply of drinking water to such networks (as specified under Title I);
2. the operation of fixed networks providing a service to the public in the field of transport by tramway, trolleybus, bus or cable (as specified under Title II);

<sup>1</sup> Public authorities means the State, regional or local authorities, bodies governed by public law, or associations formed by one or more of such authorities or bodies governed by public law. A body is considered to be governed by public law where it:

- is established for the specific purpose of meeting needs in the general interest, not being of an industrial or commercial nature;
- has legal personality; and
- is financed for the most part by the State, or regional or local authorities, or other bodies governed by public law, or is subject to management supervision by those bodies, or has an administrative, managerial or supervisory board more than half of whose members are appointed by the State, regional or local authorities, or other bodies governed by public law.

<sup>2</sup> Public undertakings means any undertaking over which the public authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it. A dominant influence on the part of the public authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

- hold the majority of the undertaking's subscribed capital; or
- control the majority of the votes attaching to shares issued by the undertaking; or
- can appoint more than half of the members of the undertaking's administrative, managerial or supervisory body.

3. the exploitation of a geographical area for the purpose of the provision of airport or other terminal facilities to carriers by air (as specified under Title III);
4. the exploitation of a geographical area for the purpose of the provision of inland port or other terminal facilities to carriers by sea or inland waterway (as specified under Title IV).
5. the electricity sector

**Title I. Production, transport or distribution of drinking water**

Public authorities and public undertakings producing, transporting and distributing drinking water. Such public authorities and public undertakings are operating under local legislation or under individual agreements based thereupon.

- Gruppenwasserversorgung Liechtensteiner Oberland
- Gruppenwasserversorgung Liechtensteiner Unterland

**Title II. Contracting entities in the field of tramway, trolley bus, bus or cable services**

- Liechtenstein Bus Anstalt

**Title III. Contracting entities in the field of airport facilities**

- None

**Title IV. Contracting entities in the field of inland ports**

- None

**Notes and Derogations**

Chapter 6 shall not apply:

- (1) to contracts which the contracting entity awards for purposes other than the pursuit of their activities as described in Appendix 3.B.b of this Annex;
- (2) to contracts awarded for purposes of re-sale or hire to third parties, provided that the contracting entity enjoys no special or exclusive right to sell or hire the subject of such contracts and other entities are free to sell or hire it under the same conditions as the contracting entity;
- (3) to contracts for the purchase of water;

- (4) to contracts of contracting entities other than a public authority exercising the supply of drinking water to networks which provide a service to the public, if they produce these services by themselves and consume them for the purpose of carrying out other activities than those described under Title I of Appendix 3.B.b of this Annex and provided that the supply to the public network depends only on the entity's own consumption and does not exceed 30 percent of the entity's total production of drinking water, having regard to the average for the preceding three years;
- (5) to contracts awarded by contracting entities providing a bus service if other entities are free to offer the same service either in general or in a specific geographical area and under the same conditions.

**c. Norway****GOODS**

Specified in Appendix 4

Thresholds SDR 400 000

**SERVICES**

Specified in Appendix 5

Thresholds SDR 400 000

**CONSTRUCTION SERVICES**

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Sectors:**1. *Urban transport:*

Public entities which have as one of their activities the operation of networks providing a service to the public in the field of transport by tramway, trolley bus, bus or cable according to Lov om anlegg og drift av jernbane, herunder sporvei, tunellbane og forstadsbane m.m. (LOV 1993-06-11 100), or Lov om samferdsel (LOV 1976-06-04 63) or Lov om anlegg av taugbaner og løipestrenger (LOV 1912-06-14 1).

## Example:

- Oslo Sporveier AS

2. *Airports:*

Public entities providing airport facilities pursuant to Lov om luftfart (LOV 1960-12-16 1).

Luftfartsverket National Civil Aviation Administration

## Examples:

- Trondheim Lufthavn, Værnes
- Stavanger Lufthavn, Sola
- Oslo Lufthavn AS

3. *Ports:*

Public entities operating pursuant to Havneloven (LOV 1984-06-08 51).

Examples:

- Oslo Havnevesen
- Larvik Havn

4. *Water supply:*

Public entities producing or distributing water pursuant to Forskrift om Drikkevann og Vannforsyning (FOR 1951 - 09-28).

Examples:

- Oslo Kommune (Vann og avløpsetaten)
- Bergen kommune (Vann og avløpsetaten)
- Stavanger kommune (Vann og avløpsetaten)
- Tromsø Kommune (Vann og avløpsetaten)
- Sarpsborg kommune (Vann og avløpsetaten)

**Notes and Derogations**

(1) Chapter 6 shall, provided that the conditions in paragraph 2 are met, not apply to contracts awarded:

- (a) by a contracting entity to an affiliated undertaking, or (b) by a joint venture, formed exclusively by a number of contracting entities for the purpose of carrying out activities within the meaning of Articles 3 to 7, to an undertaking which is affiliated with one of these contracting entities.

(2) Paragraph 1 shall apply:

- (a) to service contracts provided that at least 80 % of the average turnover of the affiliated undertaking with respect to services for the preceding three years derives from the provision of such services to undertakings with which it is affiliated<sup>1</sup>;
- (b) to supplies contracts provided that at least 80 % of the average turnover of the affiliated undertaking with respect to supplies for the preceding three years derives from the provision of such supplies to undertakings with which it is affiliated;

<sup>1</sup> 'Affiliated undertaking' means any undertaking the annual accounts of which are consolidated with those of the contracting entity or any undertaking over which the contracting entity may exercise, directly or indirectly, a dominant influence or which may exercise a dominant influence over the contracting entity or which, in common with the contracting entity, is subject to the dominant influence of another undertaking by virtue of ownership, financial participation, or the rules which govern it.

- (c) to works contracts provided that at least 80 % of the average turnover of the affiliated undertaking with respect to works for the preceding three years derives from the provision of such works to undertakings with which it is affiliated. When, because of the date on which an affiliated undertaking was created or commenced activities, the turnover is not available for the preceding three years, it will be sufficient for that undertaking to show that the turnover referred to in points (a), (b) or (c) is credible, particularly by means of business projections. Where more than one undertaking affiliated with the contracting entity provides the same or similar services, supplies or works, the above percentages shall be calculated taking into account the total turnover deriving respectively from the provision of services, supplies or works by those affiliated undertakings.
- (3) This Directive shall not apply to contracts awarded:
- (a) by a joint venture, formed exclusively by a number of contracting entities for the purpose of carrying out activities within the meaning of this annex, to one of these contracting entities, or
- (b) by a contracting entity to such a joint venture of which it forms part, provided that the joint venture has been set up in order to carry out the activity concerned over a period of at least three years and that the instrument setting up the joint venture stipulates that the contracting entities, which form it, will be part thereof for at least the same period.
- (4) The supply of drinking water to networks which provide a service to the public by a contracting entity other than a public authority shall not be considered as a relevant activity within the meaning of sectors 1 and 4 of Appendix 3.B.c of this Annex where:
- the production of drinking water by the entity concerned takes place because its consumption is necessary for carrying out an activity other than that referred to in sectors 1 and 4 of Appendix 3.B.c of this Annex, and
  - supply to the public network depends only on the entity's own consumption and has not exceeded 30 percent of the entity's total production of drinking water, having regard to the average for the preceding three years, including the current year.
- (5) With regard to Appendix 3.B.c of this Annex, Chapter 6 shall not apply to the following contracts:
- contracts which the contracting entities under sector 4 award for the purchase of water;
  - contracts which the contracting entities award for purposes other than the pursuit of their activities as described in Appendix 3.B.c of this Annex or for the pursuit of such activities in a non-EEA Member State;

- 
- contracts awarded for purposes of re-sale or hire to third parties provided that the contracting entity enjoys no special or exclusive right to sell or hire the subject of such contracts and that other entities are free to sell or hire it under the same conditions as the contracting entity;
  - contracting entities exercising activities in the bus transportation sector where other entities are free to offer the same services in the same geographical area and under substantially the same conditions.
- (6) Chapter 6 does not apply to procurement subject to secrecy or other particular restrictions with regard to the safety of the realm.
- (7) When a specific procurement may impair important national policy objectives, the Norwegian Government may consider it necessary in singular procurement cases to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the Norwegian Cabinet level.
- (8) Norway reserves its position with regard to the application of Chapter 6 to Svalbard, Jan Mayen Island and Norway Antarctic possessions.

**d. Switzerland**

## GOODS

Specified in Appendix 4

Thresholds SDR 400 000

## SERVICES

Specified in Appendix 5

Thresholds SDR 400 000

## CONSTRUCTION SERVICES

Specified in Appendix 6

Thresholds SDR 5 000 000

**List of Entities:**

The contracting entities which are public authorities<sup>1</sup> or public undertakings<sup>2</sup> and which have as at least one of their activities any of those referred to below:

1. the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of drinking water or the supply of drinking water to such networks (as specified under Title I);

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<sup>1</sup> Public authorities means the State, regional or local authorities, bodies governed by public law, or associations formed by one or more of such authorities or bodies governed by public law. A body is considered to be governed by public law where it:

- is established for the specific purpose of meeting needs in the general interest, not being of an industrial or commercial nature;
- has legal personality; and
- is financed for the most part by the State, or regional or local authorities, or other bodies governed by public law, or is subject to management supervision by those bodies, or has an administrative, managerial or supervisory board more than half of whose members are appointed by the State, regional or local authorities, or other bodies governed by public law.

<sup>2</sup> Public undertakings means any undertaking over which the public authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it. A dominant influence on the part of the public authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

- hold the majority of the undertaking's subscribed capital; or
- control the majority of the votes attaching to shares issued by the undertaking; or
- can appoint more than half of the members of the undertaking's administrative, managerial or supervisory body.

2. the operation of fixed networks providing a service to the public in the field of transport by tramway, trolleybus, bus or cable (as specified under Title II);
3. the exploitation of a geographical area for the purpose of the provision of airport or other terminal facilities to carriers by air (as specified under Title III);
4. the exploitation of a geographical area for the purpose of the provision of inland port or other terminal facilities to carriers by inland waterway (as specified under Title IV);
5. the electricity sector.

#### **Title I. Production, transport or distribution of drinking water**

Public authorities and public undertakings producing, transporting and distributing drinking water. Such public authorities and public undertakings are operating under local or cantonal legislation or under individual agreements based thereupon.

Examples:

- Wasserverbund Regio Bern AG (association of local authorities in the region of Berne).
- Hardwasser AG (association of local authorities in the region of Basle).
- There are similar entities in other Swiss cities.

#### **Title II. Transport by tramway, trolley bus, bus or cable services**

Public authorities and public undertakings providing tramways services pursuant to Article 2, paragraph 1 of the "loi fédérale du 20 décembre 1957 sur les chemins de fer".

Public authorities and public undertakings for the public transport providing services pursuant to Article 4, paragraph 1, of the "loi fédérale du 29 mars 1950 sur les entreprises de trolleybus".

Swiss undertakings providing post, telephone and telegraph services pursuant to Article 2 of the "loi fédérale du 18 juin 1993 sur le transport de voyageurs et les entreprises de transport par route".

Public authorities and public undertakings which carry out on a professional basis regular transports of persons according to a timetable, pursuant to Article 4 of the "loi fédérale du 18 juin 1993 sur le transport de voyageurs et les entreprises de transport par route".

Example:

- *Transports publics Genevois*: Provides transport services in the city of Geneva.

### **Title III. Airports**

Airports operated by virtue of a licence pursuant to Article 37 of the "loi fédérale du 21 décembre 1948 sur la navigation aérienne" as far as they are public authorities and public undertakings.

Examples:

- Flughafen Zürich: Main airport of Switzerland
- Aéroport de Genève-Cointrin.
- Aérodrome civil de Sion.

### **Title IV. Inland ports**

Rheinhäfen beider Basel: for the Canton of Basel set up by the "loi du 13 novembre 1919 concernant l'administration des installations portuaires rhénanes de la ville de Bâle"; for the Canton of Basel-Landschaft set up by the "loi du 26 octobre 1936 sur la mise en place d'installations portuaires, de voies ferroviaires et de routes sur le "Sternenfeld" à Birsfelden, et dans l' "Au" à Muttenz".

Example:

- Ports in the region of Basle ("Rheinhäfen beider Basel").

### **Notes and derogations**

Chapter 6 shall not apply:

- (1) to contracts which the contracting entity awards for the purpose other than the pursuit of their activities as described in Appendix 3.B.d of this Annex or for the pursuit of such activities beyond Switzerland;
- (2) to contracts awarded for purposes of re-sale or hire to third parties, provided that the contracting entity enjoys no special or exclusive right to sell or hire the subject of such contracts and other entities are free to sell or hire it under the same conditions as the contracting entity;
- (3) to contracts for the purchase of water;
- (4) to contracts of contracting entities other than a public authority exercising the supply of drinking water to networks which provide a service to the public, if they produce these services by themselves and consume them for the purpose of carrying out other activities than those described under Appendix 3.B.d of this Annex. Furthermore, the supply to the public network depends only on the entity's own consumption and has not exceeded 30 percent of entity's total production of drinking water, having regard to the average for the preceding three years;
- (5) to contracts of contracting entities exercising activities in the bus transportation sector where other entities are free to offer the same

services in the same geographical area and under substantially the same conditions.

APPENDIX 4GOODS**PART A: GCC COUNTRIES****a. United Arab Emirates**

This Chapter applies to all goods excluding those specified under paragraph 1 of Annex XIV Appendix 6.

**b. Kingdom of Bahrain**

Chapter 6 applies to all goods procured by the entities listed in Appendix 1 (Central Government Entities) and Appendix 3 (Other Entities), subject to the Notes to the respective appendices and Annex XIV.

**c. Kingdom of Saudi Arabia**

Chapter 6 applies to all goods covered by Chapter 2 of this Agreement and the complementary agreements referred to in paragraph 2 of Article 2.1.

**d. Sultanate of Oman**

This chapter applies to following goods procured by the entities listed in Appendix 1, subject to the notes to the respective appendixes and Annex XIV.

Chapter 18	Cocoa and cocoa preparations
Chapter 25	Salt, sulphur: earths and stone; plastering materials, lime and cement.
Chapter 26	Ores, slag and ash
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals or rare-earth metals; of radioactive elements or of isotopes.
Chapter 31	Fertilizers.
Chapter 35	Albuminoidal substances, glues , enzymes
Chapter 36	
Chapter 37	Photographic or cinematographic goods.
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers, articles thereof.
Chapter 40	Rubber, synthetic rubber, factice, and articles thereof Except ex. 40.11 bullet-proof tyres.
Chapter 41	Raw hides and skins (other than furskins) and leather
Chapter 42	Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silk- worm gut)
Chapter 43	Furskins and artificial fur, manufactures thereof.
Chapter 44	Wood and articles of wood charcoal
Chapter 45	Cork and articles of cork
Chapter 46	Manufactures of straw of esparto and of other plaiting materials, basket ware and wickerwork.
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry, manuscripts and plans.
Chapter 65	Headgear and parts thereof
Chapter 70	Glass and glassware.
Chapter 71	Pearls, precious and semi – stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
Chapter 73	Articles of iron or steel.
Chapter 74	Copper and articles thereof
Chapter 75	Nickel and articles thereof.
Chapter 76	Aluminium and articles thereof.
Chapter 78	Lead and articles thereof.
Chapter 79	Zinc and articles thereof.
Chapter 80	Tin and articles thereof
Chapter 81	Other base metals: ceramics, articles thereof.
Chapter 82	Tools, implements, cutlery, spoon and forks, of base metal: parts thereof of base metal.
Chapter 83	Miscellaneous articles of base metal.

Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof.
Chapter 88	Aircraft, spacecraft, and parts thereof.
Chapter 93	Arms and ammunition, parts and accessories thereof.
Chapter 95	Toys, games and sports requisites; parts and accessories thereof.

**e. State of Qatar**

Chapter 6 applies to all goods covered by Chapter 2 of this Agreement.

**Note**

This shall not apply to any Procurement made by a covered entity on behalf of a non- covered entity.

**f. Kuwait**

Chapter 6 applies to all goods covered by Chapter 2 of this Agreement.

**PART B: FOR EFTA COUNTRIES****a. Iceland**

All goods are covered.

**b. Liechtenstein**

All goods are covered.

**c. Norway**

All goods are covered.

**d. Switzerland**

All goods are covered.

APPENDIX 5SERVICES**PART A: GCC COUNTRIES****a. United Arab Emirates****Services**

Chapter 6 applies to all services listed in the UAE's schedule of specific commitments provided for under Chapter 3 (Trade in Services)

**Notes**

The procurement of services, including construction services, is subject to the limitations and conditions specified in the UAE's schedule of specific commitments provided for under Chapter 3 (Trade in Services).

**b. Kingdom of Bahrain**

1. Of the universal list of services, as contained in document MTN.GNS/W/120, the following services are included (others being excluded):

<u>MTN/W/120</u>	<u>CPC</u>	<u>Description</u>
1.F.n	6112,6122,633,886	Maintenance and repair services
11.F	712	Land transport services
2.B	7512, 87304	Courier services
2.C	7522	Business network services
2.C.b.c	7523	Data and message transmission services
11.C.a,b	73	Air transport services
11.C.b, 11.E.b	71235, 7321	Transport of mail by land
1.B	84	Computer and related services
1.A.b	862	Accounting, auditing and bookkeeping services
1.F.b	864	Market research and public opinion polling services
1.F.c	865, 866	Management consulting services <sup>1</sup>
1.F.d	866	Services related to management consulting
1.A	867	Architectural, engineering and other technical services
1.F.a	871	Advertising Services
1.F.o	874	Building-cleaning services
1.D	82201 to 82206	Property management Services <sup>2</sup>
1.F.r	88442	Printing, Publishing <sup>3</sup>
6.A	94	Sewage services

2. The offer regarding services is subject to the limitations and conditions for market access and national treatment specified in the Kingdom of Bahrain's offer under the GATS negotiations.

<sup>1</sup> Except arbitration and conciliation services

<sup>2</sup> Except management of government-owned facilities

<sup>3</sup> Except printing of revenue stamps, bank notes, and religious material

**c. Kingdom of Saudi Arabia**

This Appendix covers the following Services procured by the entities listed in Appendix 1, 2 & 3:

<u>CPC</u>	<u>Description</u>
8671	Architectural services
843	Data processing services
84210	System and Software consulting Services
8711	Advertising service
86401	Market research Services
8650	Services related to management consulting
8676	Technical testing and Analysis Services
883+5115	Services Incidental to Mining
884(except 88442) +885	Services Incidental to Manufacturing
8675	Services related to Scientific and Technical consulting
7512	Courier Services

**d. Sultanate of Oman**

This Appendix does not cover the procurement of the following Services procured by the entities listed in Appendix 1:

<u>CPC</u>	<u>Description</u>
8671	Architectural services
843	Data processing services
84210	Systems and Software consulting services
7512	Courier Services
81	Research and Development: All classes Printing of revenue stamps, bank notes and religious material.

Telecommunications Services, Information Processing, and Telecommunications Network Management Services (CPC 8110, CPC 84121, CPC 8414, and CPC 8415)

Utilities: All classes (CPC 69)

Transportation, Travel, and Relocation Services: All Classes (CPC 661 for transport of people and CPC6662 for transport of freight)

Arbitration and Conciliation Services (CPC 82191)

Financial Intermediation Services, except Investment Banking, Insurance Services, and Pension Services, and Investment Banking Services (CPC 71100)

**e. State of Qatar**

All Services are covered.

**Notes**

This shall not apply to any Procurement made by a covered entity on behalf of a non-covered entity.

**f. State of Kuwait**

The following Services as contained in document MTN.GNS/W/120 are offered (others being excluded):

List of Services offered

<u>CPC</u>	<u>Description</u>
862	Accounting, Auditing and Book-keeping Services
871	Advertising services
812,814	Insurance and pension services
874	Building-Cleaning Services
443	General purpose machinery
641-643	Hotels and Restaurants (incl. catering)
74710	Travel Agencies and Tour Operators
7472	Tourist Guide Services
932	Veterinary Services
87905	Translation and Interpretation Services
7523	Electronic Mail
7523	Voice Mail
7523	On-Line Information and Database Retrieval
7523	Electronic Data Interchange
6112,6122,633,886	Maintenance and repair services
96112	Motion Picture or Video Tape Production Services
96113	Motion Picture or Video Tape Distribution Services
96121	Motion Picture Projection Services
96122	Video Tape Projection Services
96311	Library Services
7512	Courier Services
94	Sewage services
-	Exhibition Services

**Notes to Appendix 5**

1. The following services shall not be covered by Chapter 6:
  - (a) management of all kinds of government owned facilities.
  - (b) The printing of revenue stamps, bank notes, and religious material.
  - (c) Research and development.
  - (d) Public utilities (water and electricity)
  - (e) Telecommunications and telecommunications network management services.
  - (f) The design of civil and military engineering projects and Consultancy services.
  - (g) Infrastructure, roads, public buildings, studies.

## PART B: EFTA STATES

### a. Iceland

Chapter 6 applies to all services set out below that are procured by the entities listed in Appendices 1.B.a, 2.B.a and 3.B.a of this Annex:<sup>1</sup>

<u>Subject</u>	<u>CPC<sup>2</sup> Reference No.</u>
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752 <sup>3</sup> (except 7524, 7525, 7526)
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866 <sup>4</sup>
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical consulting services; technical testing and analysis services	867
Advertising services	871

<sup>1</sup> Except for services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision

<sup>2</sup> Central Product Classification

<sup>3</sup> Except voice telephony, telex, radiotelephony, paging and satellite services

<sup>4</sup> Except arbitrations and conciliation services

Building-cleaning services and property management services	874, 82201-82206
Publishing and printing services on a fee or contract basis	88442
Sewage and refuse disposal; sanitation and similar services	94

### Notes and Derogations

With regard to Appendix 4.B.a of this Annex, Chapter 6 shall not apply to the following:

- contracts for the acquisition or rental, by whatever financial means, of land, existing buildings, or other immovable property or concerning rights thereon;
- contracts for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time;
- contracts awarded to an entity which is itself a contracting authority within the meaning of the Public Procurement Act: "Lög um opinber innkaup" (no. 84/2007) on the basis of an exclusive right which it enjoys pursuant to a published law, regulation or administrative provision;
- contracts of employment.

**b. Liechtenstein**

Chapter 6 applies to all services set out below that are procured by the entities listed in Appendices 1.B.b, 2.B.b and 3.B.b of this Annex:

<u>Subject</u>	<u>CPC Reference No.</u>
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752 <sup>1</sup>
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866 <sup>2</sup>
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201-82206
Publishing and printing services on a fee or contract basis	88442
Sewage and refuse disposal; sanitation and similar services	94

<sup>1</sup> Except voice telephony, telex, radiotelephony, paging and satellite services

<sup>2</sup> Except arbitrations and conciliation services

## Notes and Derogations

Chapter 6 shall not apply to:

- (1) service contracts awarded to an entity which is itself a procuring entity listed in Appendices 1.B.b, 2.B.b and 3.B.b of this Annex on the basis of an exclusive right which it enjoys pursuant to a published law, regulation or administrative provision;
- (2) service contracts which a contracting entity awards to an affiliated undertaking or which are awarded by a joint venture formed by a number of contracting entities for the purpose of carrying out an activity within the meaning of Appendix 3.B.b of this Annex or to an undertaking which is affiliated with one of these contracting entities. At least 80 percent of the average turnover of that undertaking for the preceding three years has to derive from the provision of such services to undertakings with which it is affiliated. Where more than one undertaking affiliated with the contracting entity provides the same service, the total turnover deriving from the provision of services by those undertakings shall be taken into account;
- (3) contracts for the acquisition or rental, by whatever means, of land, existing buildings, or other immovable property or concerning rights thereon;
- (4) to contracts of employment;
- (5) for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time.

**c. Norway**

Chapter 6 applies to all services set out below that are procured by the entities listed in Appendices 1.B.c, 2.B.c and 3.B.c of this Annex:<sup>1</sup>

<u>Subject</u>	<u>CPC Reference No.</u>
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 712235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752 <sup>2</sup> (except 7524, 7525, 7526)
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866 <sup>3</sup>
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201-82206
Publishing and printing services	88442

<sup>1</sup> Except for services which entities have to procure from another entity pursuant to an exclusive right established by a published law, regulation or administrative provision

<sup>2</sup> Except voice telephony, telex, radiotelephony, paging and satellite services

<sup>3</sup> Except arbitrations and conciliation services

On a fee or contract basis

Sewage and refuse disposal;  
Sanitation and similar services

94

### Notes and Derogations

(1) With regard to Appendix 4.B.c of this Annex, Chapter 6 shall not apply to the following:

- contracts for the acquisition or rental, by whatever financial means, of land, existing buildings, or other immovable property or concerning rights thereon;
- contracts for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time;
- contracts awarded to an entity which is itself a contracting authority within the meaning of the Public Procurement Act: "Lov om offentlige anskaffelser m.v." (LOV 1992-11-27 116) on the basis of an exclusive right which it enjoys pursuant to a published law, regulation or administrative provision;
- contracts of employment.

(2) Chapter 6 does not apply to procurement subject to secrecy or other particular restrictions with regard to the safety of the realm.

(3) When a specific procurement may impair important national policy objectives, the Norwegian Government may consider it necessary in singular procurement cases to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the Norwegian Cabinet level.

(4) Norway reserves its position with regard to the application of Chapter 6 to Svalbard, Jan Mayen Island and Norway Antarctic possessions.

**d. Switzerland**

Chapter 6 applies to all services set out below that are procured by the entities listed in Appendices 1.B.d, 2.B.d and 3.B.d of this Annex:

<u>Subject</u>	<u>CPC Reference No.</u>
Maintenance and repair services	6112, 6122, 633, 886
Land transport services, including armoured car services, and courier services, except transport of mail	712 (except 71235), 7512, 87304
Air transport services of passengers and freight, except transport of mail	73 (except 7321)
Transport of mail by land, except rail, and by air	71235, 7321
Telecommunications services	752 <sup>1</sup> (except 7524, 7525, 7526)
Computer and related services	84
Accounting, auditing and bookkeeping services	862
Market research and public opinion polling services	864
Management consulting services and related services	865, 866 <sup>2</sup>
Architectural services; engineering services and integrated engineering services, urban planning and landscape architectural services; related scientific and technical consulting services; technical testing and analysis services	867
Advertising services	871
Building-cleaning services and property management services	874, 82201 - 82206
Publishing and printing services on a fee or contract basis	88442
Sewage and refuse disposal; sanitation and similar services	94

## Notes and Derogations

Chapter 6 shall not apply to:

- (1) service contracts awarded to an entity which is itself a procuring entity listed in Appendices 1.B.d, 2.B.d and 3.B.d of this Annex on the basis of an exclusive right which it enjoys pursuant to a published law, regulation or administrative provision;
- (2) service contracts which a contracting entity awards to an affiliated undertaking or which are awarded by a joint venture formed by a number of contracting entities for the purpose of carrying out an activity within the meaning of Appendix 3.B.d of this Annex or to an undertaking which is affiliated with one of these contracting entities. At least 80 percent of the average turnover of that undertaking for the preceding three years has to derive from the provision of such services to undertakings with which it is affiliated. Where more than one undertaking affiliated with the contracting entity provides the same service, the total turnover deriving from the provision of services by those undertakings shall be taken into account;
- (3) service contracts for the acquisition or rental, by whatever means, of land, existing buildings, or other immovable property or concerning rights thereon;
- (4) contracts of employment;
- (5) contracts for the acquisition, development, production or co-production of programme material by broadcasters and contracts for broadcasting time.

APPENDIX 6

CONSTRUCTION SERVICES

**PART A: GCC COUNTRIES**

**a. United Arab Emirates**

Chapter 6 applies to all construction services listed in the UAE's schedule of specific commitments provided for under Chapter 3 (Trade in Services).

**Notes**

The procurement of services, including construction services, is subject to the limitations and conditions specified in the UAE's schedule of specific commitments provided for under Chapter 3 (Trade in Services).

**b. Kingdom of Bahrain**

1. Government Procurement Chapter applies to all construction services procured by the entities listed in Appendix 1 (Central Government Entities) and Appendix 3 (Other Entities), subject to the Notes to the respective Appendices, the General Notes, and the Schedules and Note to this Appendix.
2. Government Procurement Chapter does not cover the procurement of:
  - (a) Construction services for buildings intended for religious purposes (CPC 54129);
  - (b) General construction services of civil engineering works (CPC 542) by a covered entity on behalf of a non-covered entity.
3. The offer regarding construction services is subject to the limitations and conditions for market access and national treatment specified in the Kingdom of Bahrain's offer under the GATS negotiations.

**c. Kingdom of Saudi Arabia**

This Appendix covers the following construction Services procured by the entity listed in Appendix 1, 2 & 3.

<u>CPC</u>	<u>Description</u>
512	General construction work for building
513	General construction work for civil engineering
514+516	Installation and assembly work
517	Building completion and finishing work
511,515,518	Others

**d. Sultanate of Oman**

Chapter 6 applies to the following construction services procured by the entities listed in Appendix 1, subject to the notes to the respective Appendixes, the General Notes (Annex XIV), and the Note to this Appendix:

1. General construction work for building (CPC 512);
2. General construction work for civil engineering (CPC 513);
3. Installation and assembly work (CPC 514-516);
4. Building completion and finishing work (CPC 517).

**e. State of Qatar**

All construction services procured by the entities listed in Appendix 1 & 3 are covered.

**f. State of Kuwait**

Kuwait offers the following construction services in the sense of Division 51 of the Central Product Classification as contained in document MTN.GNS/W/120 (others being excluded):

List of construction services offered

<u>CPC</u>	<u>Description</u>
512	General construction work for buildings
513	General construction work for civil engineering except: 5134, 5136
514, 516	Installation and assembly work except: 5163, 5164
517	Building completion and finishing work

## PART B: EFTA STATES

### a. Iceland

#### *Definition:*

A construction service contract is a contract which has as its objective the realization by whatever means of civil or building works, in the sense of Division 51 of the CPC.

#### *List of Division 51, CPC:*

All public works/construction services of Division 51

**b. Liechtenstein***Definition:*

A construction services contract is a contract which has as its objective the realization by whatever means of civil or building works, in the sense of Division 51 of the CPC.

*List of Division 51, CPC:*

General construction work for buildings	512
General construction work for civil engineering	513
Installation and assembly work	514, 516
Building completion and finishing work	517
Other	511, 515, 518

**c. Norway**

*Definition:*

A construction service contract is a contract which has as its objective the realization by whatever means of civil or building works, in the sense of Division 51 of the CPC.

*List of Division 51, CPC:*

All public works/construction services of Division 51.

**Notes and Derogations**

- (1) Chapter 6 does not apply to procurement subject to secrecy or other particular restrictions with regard to the safety of the realm.
- (2) When a specific procurement may impair important national policy objectives, the Norwegian Government may consider it necessary in singular procurement cases to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the Norwegian Cabinet level.
- (3) Norway reserves its position with regard to the application of Chapter 6 to Svalbard, Jan Mayen Island and Norway Antarctic possessions.

**d. Switzerland***Definition:*

A construction services contract is a contract which has as its objective the realization by whatever means of civil or building works, in the sense of Division 51 of the CPC.

*List of relevant services of Division 51 of the CPC :*

Pre-erection work at construction sites	511
Construction work for buildings	512
Construction work for civil engineering	513
Assembly and erection of prefabricated constructions	514
Special trade construction work	515
Installation work	516
Building completion and finishing work	517
Other services	518

## ANNEX XIV

### REFERRED TO IN ARTICLE 6.1

#### GENERAL NOTES

APPENDIX 1: PUBLIC WORKS  
CONCESSIONS

APPENDIX 2: MEANS OF  
PUBLICATION

APPENDIX 3: TIME LIMITS

APPENDIX 4: VALUE OF  
THRESHOLDS

APPENDIX 5: PUBLICATION OF  
NOTICES

APPENDIX 6: ADDITIONAL NOTES

APPENDIX 1PUBLIC WORKS CONCESSIONS

The Parties may review the possibility of further cooperation under this Appendix.

APPENDIX 2

REFERRED TO IN ARTICLE 6.8

MEANS OF PUBLICATION

**PART A: GCC COUNTRIES**

**a. United Arab Emirates**

- Publication for laws and regulations: Official Gazette
- Procurement opportunities: <http://egov.uae.gov.ae>

**b. Kingdom of Bahrain**

**Part 1:** Publication for laws, regulations, judicial decisions and administrative rulings of general application, and procedures, including standard contract clauses:

- Official Gazette

**Part 2:** Procurement opportunities:

<http://www.tenderboard.gov.bh>

**c. Kingdom of Saudi Arabia**

**Part 1:** publication for laws, regulations, judicial decisions and administrative rulings of general application, and procedures, including standard contract clauses:

- Official gazette, *Umm Al-Qura*.

**Part 2:** Notice of intended procurement (open tendering) will be published in Arabic in the following means of publication:

- Official gazette, *Umm Al-Qura*
- Two local news papers.
- On the procuring entity web site

**d. Sultanate of Oman**

The following information shall be included in the tender's advertisement: the authority that receives tenders, deadlines for tenders, the type of materials to be supplied and work to be carried out, tender bond, cost of the copy of tender terms and conditions, postal fees and conditions for advance payment.

Publication for laws, regulations, Judicial decisions and administrative rulings of general application, and procedures:

1. Tender Board : <http://www.tenderboard.gov.om/Eng/default.asp>, or
2. Times of Oman: (<http://www.timesofoman.com/>), or
3. Oman: (<http://www.omandaily.com/>)

**e. State of Qatar**

- Published in local newspapers.
- On the procuring entity web site.
- Central tenders committee web site: [www.ctc.gov.qa](http://www.ctc.gov.qa)

**f. State of Kuwait**

- Official Gazette (Kuwait alyoum)
- The official web site for Kuwait central tender committee as follows:  
[www.ctc.gov.kw](http://www.ctc.gov.kw)

## PART B: EFTA STATES

### a. Iceland

Legislation: Stjórnartíðindi (The Government Gazette)

Jurisprudence: Hæstaréttardómar (Supreme Court Report)

Notices of procurement:

1. Official website of the State Trading Centre (Ríkiskaup):  
<http://www.rikiskaup.is/english/>
2. All Icelandic EEA contract announcements are published in english via SIMAP on the Tender Electronics daily web: <http://ted.europa.eu>
3. Morgunbladid (Newspaper)
4. Official Journal of European Communities:  
[http://europa.eu.int/eur-lex/en/search/search\\_oj.html](http://europa.eu.int/eur-lex/en/search/search_oj.html)

**b. Liechtenstein**

Legislation: Landesgesetzblatt

Jurisprudence: Liechtensteinische Entscheidsammlung

Notices of procurement:

Liechtensteiner Volksblatt, Liechtensteiner Vaterland (Newspapers)

Official Journal of the European Communities

[http://europa.eu.int/eur-lex/en/search/search\\_oj.html](http://europa.eu.int/eur-lex/en/search/search_oj.html)

**c. Norway**

Legislation and Jurisprudence: Norsk Lovtidend (Norwegian Law Gazette)

Notices of procurement: Norsk lysingsblad (Norwegian Official Journal)  
<http://www.norsk.lysingsblad.no/offentlig/index2.html>

**d. Switzerland**

Legislation: Compendium of Federal laws, Compendiums of Cantonal laws  
(26)

Jurisprudence: Decisions of the Swiss Federal Court, Jurisprudence of the  
administrative authorities of the Confederation and every Canton  
(26)

Notices of Procurements:

Swiss Official Trade Gazette

Official publication of every Swiss Canton (26) <http://www.shab.ch>

APPENDIX 3

REFERRED TO IN ARTICLE 6.17

TIME LIMITS

**PART A: GCC COUNTRIES**

**a. United Arab Emirates:**

A procuring entity shall prescribe time limits for tendering that allow suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. The time limit for tendering is 30 days from the date of publication of a notice of intended procurement to the deadline for submission of tenders.

**b. Kingdom of Bahrain**

1. A procuring entity shall prescribe time limits for tendering that allow suppliers sufficient time to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement. Except as provided for in paragraphs 2 and 3, a procuring entity shall provide no less than 40 days from the date of publication of a notice of intended procurement to the deadline for submission of tenders.

2. Under the following circumstances, a procuring entity may establish a time limit for tendering that is less than 40 days, provided that such time limit is sufficiently long to enable suppliers to prepare and submit responsive tenders and is in no case less than 10 days:

- (a) where the entity has published a separate notice, including a notice of planned procurement at least 40 days and not more than 12 months in advance, and such separate notice contains a description of the procurement; the time limits for the submission of tenders or, where appropriate, applications for participation in a procurement; and the address from which documents relating to the procurement may be obtained;
- (b) where the entity procures commercial goods or services, except that the procuring entity may not rely on this provision if it requires suppliers to satisfy conditions for participation; or
- (c) in duly substantiated cases of extreme urgency brought about by events unforeseeable by the procuring entity, such that a 40-day deadline would result in serious adverse consequences to the entity or the relevant Party.
- (d) in the case of the second or subsequent publications dealing with contracts of a recurring nature.

3. When a procuring entity publishes a notice of intended procurement in an electronic medium, the procuring entity may reduce the time limit for submission of a tender or an application for participation in procurement by up to five days. In no case shall the procuring entity reduce either time limit to less than ten days from the date on which the notice of intended procurement is published.

4. A procuring entity shall require all participating suppliers to submit tenders by a common deadline. For greater certainty, this requirement also applies where:

- (a) as a result of a need to amend information provided to suppliers during the procurement process, the procuring entity extends the time limit for qualification or tendering procedures; or
- (b) negotiations are terminated and suppliers are permitted to submit new tenders.

**c. Kingdom of Saudi Arabia**

The procuring entity shall provide no less than 30 days from the date of publication of a notice of intended procurement.

**d. Sultanate of Oman:**

A minimum period of 40 days shall be given for bidders in public tenders from the date of the first advertisement. The Tender Board may, upon the request of the concerned unit, reduce this period, providing that it is not less than 15 days. This does not apply to public tenders concerning annual supplies except in the case of re-tending.

**e. State of Qatar**

The procuring entity shall provide no less than 30 days from the date of publication of a notice of intended procurement. In case of urgency, the procuring entity can reduce the time limit referred to above, subject to the time limit being no less than 14 days from the date of publication of a notice of intended procurement.

**f. State of Kuwait**

1. Entities shall provide no less than 30 days between the date on which the notice of intended procurement is published and the final date for the submission of tenders.
2. Where an entity requires suppliers to satisfy qualification requirements in order to participate in procurement, the entity shall provide no less than 30 days between the date on which the notice of intended procurement is published and the final date to submit the requests for participation and no less than 30 days between the date of issuance of the invitation to tender and the final date for submission of tenders.
3. Shorter periods can be taken into consideration in the following cases:
  - (a) where a state of urgency duly substantiated by the procuring entity renders impracticable the periods specified in paragraph 1 and 2.
  - (b) A second or subsequent publications dealing with contracts of a recurring nature.
  - (c) Where a notice of planned procurement has been published 40 days and not more than 12 months in advance.
  - (d) Procurement of off-the-shelf goods or services.
  - (e) If a mutual agreement between the entity and the selected suppliers could be reached, the entity may fix periods other than mentioned in paragraph 1 and 2. In the absence of agreement, the entity may fix periods which shall be sufficiently long to enable responsive tendering.

## PART B: EFTA STATES

### *General minimum time limit*

1. Except in so far as provided in paragraphs 2 and 3, entities shall provide no less than 40 days between the date on which the notice of intended procurement is published and the final date for the submission of tenders.

### *Time limits when using the selective tendering procedure*

2. Where an entity requires suppliers to satisfy qualification requirements in order to participate in a procurement, the entity shall provide no less than 25 days between the date on which the notice of intended procurement is published and the final date to submit the requests for participation and no less than 40 days between the date of issuance of the invitation to tender and the final date for submission of tenders.

### *Possibilities for reducing the general time limits*

3. Under the following circumstances, entities may establish a time period for tendering that is shorter than the periods referred to in paragraphs 1 and 2, provided that such time period is sufficiently long to enable suppliers to prepare and submit responsive tenders and is in no case less than 10 days prior to the final date for the submission of tenders:

- (a) where a notice of planned procurement has been published 40 days and not more than 12 months in advance;
- (b) in the case of the second or subsequent publications dealing with contracts of a recurring nature;
- (c) in the case where the entity procures off-the-shelf goods or services (goods or services with the same technical specifications as those of goods or services that are sold or offered for sale to, and customarily purchased by non-governmental buyers for non governmental purposes); the entity shall not reduce time limits for this reason if the entity requires that potential suppliers be qualified for participation in the procurement before submitting tenders;
- (d) where a state of urgency duly substantiated by the procuring entity renders impracticable the periods specified in paragraphs 1 and 2;
- (e) when the period for the submission of tenders referred to in paragraph 2, for procurements by entities set out in Annex XIII, be fixed by mutual agreement between the entity and the selected suppliers. In the absence

of agreement, the entity may fix periods which shall be sufficiently long to enable responsive tendering;

- (f) when an entity publishes a notice of intended procurement in accordance with Article 6.14 of this Agreement in an electronic media listed in Appendix 2 of this Annex and the complete tender documentation is made available electronically since the beginning of the publication of the notice.
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APPENDIX 4VALUE OF THRESHOLDS

1. The GCC Countries shall calculate and convert the value of the thresholds into their own national currencies using the conversion rates of their respective National Banks.
2. The EFTA States shall calculate and convert the value of the thresholds into their own national currencies using the conversion rates of their respective National Banks. The conversion rates will be the average of the daily values of the respective national currency in terms of the SDR over the two-year period preceding 1 October or 1 November of the year prior to the thresholds becoming effective. The conversion rate shall apply from 1 January of the following year.

APPENDIX 5PUBLICATION OF NOTICES*Notice of planned procurement*

1. Each Party may encourage its entities to publish, as early as possible, in each fiscal year, a notice of planned procurement containing information regarding entities' future procurement plans. Such notice should include the subject matter of the procurement and the planned date of the publication of the notice of intended procurement.

**Kingdom of Saudi Arabia**

In addition to the information required under article 6.14, a procuring entity shall include the following information in each notice of intended procurement:

- (a) Tender's number and its description
- (b) Classification field and price of tender documentation
- (c) The time frame and place for submitting and opening tenders

For any suppliers to be included in the Classification list:

**Minimum information**

- (a) Submitting classification application to Deputy ministry of Municipal and Rural Affairs for Contractors Classification with all required documentation
- (b) After completing all required information, the department of contractors classification will start classifying supplier
- (c) Deputy ministry for Contractors Classification will issue certificate of classification valid for 3 years
- (d) List of classified contracts will be available on the web site of the Deputy ministry for Contractors Classification

APPENDIX 6ADDITIONAL NOTES**a. United Arab Emirates**

1. Chapter 6 shall not cover the following procurement:
  - (a) Ministry of Interior: Chapter 6 shall not cover the procurement of the following goods:
    - Weapons
    - Fire control equipment
    - Guided missiles
    - Aircraft
    - Ships
    - Engines, turbines
    - Communications, detection, and coherent radiation
  - (b) Ministry of Foreign Affairs: Chapter 6 shall not cover procurement of goods, services, construction and operation of chanceries outside the territory of UAE.
  - (c) General Endowments Authority: Chapter 6 shall not cover any procurement related to the purchase of religious books.
2. Chapter 6 shall not cover procurement by an entity not listed in the UAE schedule in Appendix 1 of Annex XIII.
3. Chapter 6 shall not cover any procurement of goods, services or construction in connection with petroleum, gas or minerals sectors.
4. Chapter 6 shall not apply to laws, regulations or requirements governing the procurement by government agencies of financial services purchased for governmental purposes and not with a view to commercial resale or use in supply of services for commercial sale.
5. Chapter 6 shall not apply to contracts awarded or to be awarded for purposes of resale or hire to third parties provided that the contracting entity enjoys no special or exclusive rights to sell or hire the subject of such contracts and that other entities are free to sell or hire it under the same conditions as the contracting entity.
6. Where a contract to be awarded by an entity which is not covered by this Chapter, this Chapter shall not be construed to cover any good or service (including construction) component of that contract.

7. When a specific procurement may impair important national policy or national security objectives, the UAE Government may consider it necessary to deviate from the principle of national treatment in Chapter 6. A decision to this effect will be taken at the level of the Council of Ministers.
8. Chapter 6 shall not apply to any procurement made by a covered entity on behalf of a non-covered entity.
9. Nothing in Chapter 6 shall be construed to prevent a covered entity from applying restrictions that promote the general environmental quality, as long as such restrictions are not disguised barriers to international trade.
10. The Government of the UAE shall be entitled to include in tender documents provision(s) to ensure the continuous delivery of proper after sale services pursuant to its procurement laws and regulations.
11. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.a and 2.A.a of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**b. Kingdom of Bahrain**

1. Government Procurement Chapter does not apply to procurement by one Bahraini government entity of a good or service obtained or acquired from another Bahraini government entity.
2. Government Procurement Chapter does not apply to any procurement made by a covered entity on behalf of non-covered entities.
3. If the government has effectively eliminated its control or influence over an entity listed in Appendices 1 and 3 of Annex XIII, the procurement of such entity will not be covered by this Chapter.
4. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.b and 3.A.b of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**c. Kingdom of Saudi Arabia**

1. This Chapter shall not cover procurement by an entity not listed in the KSA schedule.
2. Nothing in this chapter shall be constructed to prevent a covered entity from applying restrictions that promote the general environmental quality, or protect the public interest as long as such restrictions are not disguised barriers to international trade.
3. This chapter shall not apply to contracts awarded for purpose of re-sale or hire to third parties, provided that the contracting entity enjoys no special or exclusive rights to sell or hire the subject of such contracts and that other entities are free to sell or hire it under the same conditions as the contracting entity.
4. When specific procurement may impair important national policy or national security objectives, or the public interest, the KSA government reserves the right to deviate from the principles of national treatment in the chapter.
5. In order to apply for tendering, each supplier<sup>1</sup> should obtain the necessary classification from the Deputy ministry of Municipal and Rural Affairs for Contractors Classification in sufficient time.
- 6 Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.c and 2.A.c of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

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<sup>1</sup> It includes service providers and contractors

**d. Sultanate of Oman**

1. The Sultanate of Oman Government reserves the right to maintain a preferential price of 10 percent for its small and medium size enterprises in government procurements, on a permanent basis.
2. Chapter 6 shall not apply to any procurement made by a covered entity on behalf of uncovered entity.
3. Chapter 6 does not apply to procurements made by a government entity of good or service obtained or acquired from another government entity.
4. Chapter 6 does not apply to procurements undertaken by a covered entity on behalf of a non-covered entity.
5. Chapter 6 does not apply to the procurement of transportation services that form a part of, or are incidental to, a procurement contract.
6. If the Sultanate of Oman government has effectively eliminated its control or influence over an entity listed in Appendix 1 in Annex XIII, the procurement of such entity will not be covered by Chapter 6.
7. Any covered entity in chapter 6 that would be privatized after the entry into force of the agreement shall be automatically excluded from the application of this chapter.
8. Nothing in Chapter 6 shall be construed to prevent government of the Sultanate of Oman from adopting or maintaining measures:
  - A) necessary to protect public morals, order , or safety;
  - B) necessary to protect human, animal, or plant life or health;
  - C) necessary to protect intellectual property.
9. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.d and 2.A.d of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**e. State of Qatar**

Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.e and 2.A.e of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**f. State of Kuwait**

The following (hereunder) exceptions shall apply to any procurement made by entities stated in Annex XIII (Appendix 1 to Appendix 5):

1. National products shall have preference than foreign counterparts concerning prices by 10%. Such prices shall be calculated upon the delivery to the purchaser's warehouses. Customs fees or any other fees (based on exemption) shall be added when calculating prices for the purpose of comparison.
2. Any foreign contractor may not establish a production unit for insuring his constructive requirements of projects.
3. Chapter 6 shall not apply to any procurement goods or services or constructions obtained or acquired by a covered entity on behalf of a non-covered entity.
4. Chapter 6 does not cover the procurement of goods, materials, services or constructions for the purpose of the production or reproduction in the petroleum, gas, minerals sectors.
5. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.A.f and 2.A.f of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.
6. Any covered entity in this chapter that would be privatized after the entry into force of the agreement shall be automatically excluded from the application of this chapter.
7. Kuwait reserves the right to impose the offset program (under decision no. 13/2005) on civil contract projects valued over the limit of ten million Kuwaiti dinars or equivalent in (SDR 23,923,450) on which companies have to invest an equivalent 35% commitment of cash contract value for the offset program.

## PART B: EFTA STATES

### a. Iceland

1. Chapter 6 does not apply to procurements made by a procuring entity of goods or services obtained or acquired from another procuring entity (in-house).
2. If Iceland has effectively eliminated its control or influence over an activity or an entity listed in ANNEX XIII, the procurements made by the procuring entity concerned will not be covered by Chapter 6.
3. The provisions of services, including construction services, in the context of procurement procedures according to this Chapter are subject to the conditions and qualifications for market access and national treatment as will be required by Iceland in conformity with its commitments under the GATS.
4. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.B.a and 2.B.a of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**b. Liechtenstein**

1. Chapter 6 does not apply to procurements made by a procuring entity of goods or services obtained or acquired from another procuring entity (in-house).
2. If Liechtenstein has effectively eliminated its control or influence over an activity or an entity listed in Annex XIII, the procurements made by the procuring entity concerned will not be covered by Chapter 6.
3. The provisions of services, including construction services, in the context of procurement procedures according to this Chapter are subject to the conditions and qualifications for market access and national treatment as will be required by Liechtenstein in conformity with its commitments under the GATS.
4. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.B.b and 2.B.b of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**c. Norway**

1. Chapter 6 does not apply to procurements made by a procuring entity of goods or services obtained or acquired from another procuring entity.
2. If Norway has effectively eliminated its control or influence over an activity or an entity listed in Annex XIII, the procurements made by the procuring entity concerned will not be covered by Chapter 6.
3. The provisions of services, including construction services, in the context of procurement procedures according to this Chapter are subject to the conditions and qualifications for market access and national treatment as will be required by Norway in conformity with its commitments under the GATS.
4. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.B.c and 2.B.c of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

**d. Switzerland**

1. Chapter 6 does not apply to procurements made by a procuring entity of goods or services obtained or acquired from another procuring entity (in-house).
2. If Switzerland has effectively eliminated its control or influence over an activity or an entity listed in Annex XIII, the procurements made by the procuring entity concerned will not be covered by Chapter 6.
3. The provisions of services, including construction services, in the context of procurement procedures according to this Chapter are subject to the conditions and qualifications for market access and national treatment as will be required by Switzerland in conformity with its commitments under the GATS.
4. Chapter 6 shall not apply to contracts awarded by entities listed in Appendices 1.B.d and 2.B.d of Annex XIII for the purchase of drinking water, energy, transport services, telecommunications and post from companies or entities having an exclusive right.

## ANNEX XV

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 8.6

MODEL RULES OF PROCEDURE

ANNEX XVREFERRED TO IN PARAGRAPH 1 OF ARTICLE 8.6MODEL RULES OF PROCEDURE FOR THE ARBITRATION PANEL  
PROCEEDINGSArticle 1**Definitions**

For the purpose of this Annex:

“advisor” means any person retained by a Party to the dispute to advise or assist that Party in connection with the arbitration panel proceedings;

“assistant” means any person retained by the arbitrators to assist them in carrying out their tasks;

“candidate” means an individual who is under consideration for appointment as an arbitrator under Article 8.5 of this Agreement;

“days” means calendar days, unless otherwise specified;

“representative of a Party to the dispute” means an employee, or a natural or juridical person appointed by a Party to the dispute.

Article 2**Calculation of Periods of Time**

1. All periods of time laid down in Chapter 8 and this Annex shall be calculated running from the day following the act or fact to which they refer. If the last day of such period is an official holiday or a non-working day in the State of the addressee, the period is extended until the first following working day.
2. At the beginning of the dispute settlement procedure, the Parties to the dispute shall inform each other of their respective official holidays and non-working days.

### Article 3

#### ***Selection Criteria and Self-Disclosure Obligations for Candidates and Arbitrators***

1. Arbitrators shall be selected from persons whose independence and impartiality are beyond doubt. The arbitrators shall have a wide spectrum of experience and specific expertise in matters relating to the dispute.
2. The arbitrators shall serve in their individual capacities and not as government representatives or representatives of any organisation.
3. A candidate shall disclose in writing to the Parties to the dispute any interest, relationship or matter that is likely to affect or give rise to justifiable doubts as to the candidate's independence or impartiality. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and circumstances.
4. Without limiting the generality of paragraph 3, candidates shall always disclose in writing to the Parties to the dispute:
  - (a) any personal financial interest or any financial interest of their employer, partner, business associate or family member:
    - (i) in the arbitration panel proceedings or its outcome; and
    - (ii) in administrative proceedings, domestic court proceedings, other arbitration panel proceedings or any other proceedings, that involves issues under consideration in the arbitration panel proceedings at hand;
  - (b) past or existing financial, business, professional, family or social relationship with any interested party in the proceedings or its representatives or advisors, or any such relationship involving a candidate's employer, partner, business associate or family member;
 

and
  - (c) public advocacy or legal or other representation concerning an issue in dispute in the arbitration panel proceedings or involving the same goods or services.

### Article 4

#### ***The Duties of Arbitrators***

1. Upon selection an arbitrator shall perform his or her duties thoroughly and expeditiously throughout the course of the arbitration panel proceedings, and with fairness and diligence.

2. Once appointed, an arbitrator shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in paragraphs 3 and 4 of Article 3 and shall disclose them in writing to the Parties to the dispute. The obligation to disclose is a continuing duty which requires an arbitrator to disclose in writing to the Parties to the dispute any such interests, relationships and matters that may arise during any stage of the arbitration panel proceedings.
3. An arbitrator shall consider only those issues that are raised in the proceedings and necessary for a ruling and shall not delegate this duty to any other person.
4. An arbitrator shall be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party to the dispute or fear of criticism.
5. An arbitrator shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.
6. An arbitrator shall not use his or her position on the arbitration panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence him or her.
7. An arbitrator shall not allow financial, business, professional, family or social relationships or responsibilities to influence his or her conduct or judgement.
8. An arbitrator shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.
9. Any Party or arbitrator who possesses or comes into possession of evidence of a material violation of the obligations of independence, impartiality or confidentiality or the avoidance of direct or indirect conflicts of interest by an arbitrator which may impair the integrity, impartiality or confidentiality of the dispute settlement mechanism, shall at the earliest possible time submit such evidence to the arbitration panel and the Parties to the dispute in a written statement specifying the relevant facts and circumstances.

#### Article 5

#### ***Resignation or Removal of Arbitrators***

If an arbitrator resigns or is removed, the arbitration panel shall, after the appointment of a new arbitrator and after consulting the Parties to the dispute, decide on any necessary modifications to their working procedures or timetable, including whether a hearing should be repeated in whole or in part.

## Article 6

### ***Operation of Arbitration Panels***

1. The Chair of the arbitration panel shall preside at all of its meetings. An arbitration panel may delegate to the Chair the authority to make administrative and procedural decisions related to the proceedings of the dispute at hand. The Chair shall be responsible for organizing the proceedings, in particular the organization of hearings, unless otherwise agreed by the Parties to the dispute.
2. Except as otherwise provided in this Annex, the arbitration panel may conduct its activities by any means, including telephone, facsimile transmissions, videoconferences or emails.
3. Only arbitrators may take part in the deliberations of the arbitration panel but the arbitration panel may permit their assistants, administration personnel, interpreters or translators to be present during such deliberations.
4. The drafting of any decision and ruling shall remain the exclusive responsibility of the arbitration panel.
5. Where a procedural question arises that is not covered by this Annex, the arbitration panel may adopt an appropriate procedure that is not inconsistent with this Agreement.

## Article 7

### ***Rights and Obligations of Third Parties***

The rules governing the arbitration panel proceedings shall apply *mutatis mutandis* to any third Party participating in the procedure unless otherwise specified in this Annex.

## Article 8

### ***Commencing the Arbitration***

Unless the Parties to the dispute agree otherwise, they shall meet with the arbitration panel within 15 days following the date of its establishment in order to determine such matters that the Parties to the dispute or the arbitration panel deem appropriate, including the administration of and the timetable for the arbitration panel proceedings, deadlines for written submissions and, if not already agreed upon, the remuneration and expenses to be paid to the arbitrators, which shall normally conform to the WTO standards.

## Article 9

### ***Written Submissions***

1. Unless otherwise agreed by the Parties to the dispute the complaining Party shall deliver its initial written submission no later than 25 days after the date of establishment of the arbitration panel. The Party complained against shall deliver its written counter-submission no later than 35 days after the date of receipt of the initial written submission. A third party shall deliver its written submission at the latest within 15 days after receipt of the counter-submission.
2. The arbitration panel shall, after inviting the views of the Parties to the dispute, decide which further written submission shall be required from the Parties to the dispute or may be presented by them and shall fix the period of time communicating such statements.

## Article 10

### ***Hearings***

1. The Chair shall fix the location, date and time of a hearing in consultation with the Parties to the dispute and the other members of the arbitration panel.
2. The arbitration panel may convene additional hearings if the Parties to the dispute so agree.
3. All arbitrators shall be present at all hearings.
4. The following persons may attend hearings irrespective of whether the arbitration panel proceedings are open to the public or not:
  - (a) representatives of a Party to the dispute;
  - (b) advisors of a Party to the dispute;
  - (c) administration personnel to assist in the arbitration panel proceedings, interpreters, translators and court reporters; and
  - (d) arbitrators' assistants.
5. No later than five days before the date of a hearing, each Party to the dispute shall deliver a list of the names of the persons who will make oral arguments or presentations at the hearing on behalf of that Party to the dispute and of other representatives or advisors who will attend the hearing, together with a list of any witnesses that will participate.
6. The arbitration panel proceedings shall be conducted so that the complaining Party and the Party complained against are afforded equal time. In addition to

presenting their arguments, the Parties shall be offered the possibility of presenting rebuttal arguments.

7. The arbitration panel may direct questions to any Party to the dispute or persons participating at the hearing at any time during a hearing.

8. The arbitration panel shall arrange for a transcript of each hearing to be prepared and shall, as soon as possible after it is prepared, deliver a copy of the transcript to the Parties to the dispute.

9. Within 15 days after the date of the hearing, each Party to the dispute may deliver a supplementary written submission responding to any matter that arose during the hearing.

#### Article 11

##### ***Questions in Writing***

1. The arbitration panel may at any time during the proceedings address questions in writing to a Party to the dispute. Each of the Parties to the dispute shall receive a copy of any questions put by the arbitration panel.

2. A Party to the dispute to whom the arbitration panel addresses written questions shall deliver a copy of its written reply to the arbitration panel and to the other Parties to the dispute within a deadline fixed by the arbitration panel. Each Party to the dispute may submit written comments on the reply within ten days after the date of receipt.

#### Article 12

##### ***Confidentiality***

1. The Parties to the dispute, the arbitrators and any other individuals involved in the arbitration proceedings shall at all times maintain the confidentiality of information disclosed during hearings held in closed session and of any information identified by a Party to the dispute as confidential.

2. In case of a public hearing and where a Party to the dispute runs the risk of disclosing confidential information, adequate measures must be adopted to maintain the confidentiality of such information.

#### Article 13

##### ***Ex-Parte Contacts***

1. The arbitration panel shall not meet or discuss matters under consideration with a Party to the dispute in the absence of any other Party to the dispute.

2. No arbitrator may discuss matters under consideration with any or all Parties to the dispute in the absence of the other arbitrators.

#### Article 14

##### ***Role of Experts***

On request of a Party to the dispute or on its own initiative, the arbitration panel may seek scientific information and technical advice from any natural or juridical person or body that it deems appropriate. The Parties to the dispute have to be informed in writing thereof. Any information so obtained shall be submitted to the Parties to the dispute for comments.

#### Article 15

##### ***Notifications***

1. Any request, notice, written submissions or other document shall be considered received when it has been delivered against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the receipt thereof.
2. A Party to the dispute shall provide a copy of each of its written submissions to the other Parties to the dispute and to each of the arbitrators. A copy of the document shall also be provided in electronic format.
3. Minor errors of a clerical nature in any request, notice, written submission or other document related to the arbitration panel proceedings may be corrected by delivery of a new document clearly indicating the changes.

#### Article 16

##### ***Language***

1. The language used in the proceedings of the arbitration panel and for the panel report shall be English.
2. Each Party to the dispute shall arrange for, and bear the costs of, any translation of its submissions into the English language.

## ANNEX XVI

REFERRED TO IN ARTICLE 9.3

ELECTRONIC COMMERCE

ANNEX XVIREFERRED TO IN ARTICLE 9.3ELECTRONIC COMMERCEArticle 1**General**

The Parties recognise:

- (a) the economic growth and opportunities that electronic commerce in goods and services provides, in particular for businesses and consumers, as well as the potential for enhancing international trade;
- (b) the importance of avoiding barriers to the use and development of electronic commerce in goods and services; and
- (c) the need to create an environment of trust and confidence for users of electronic commerce which covers, *inter alia*:
  - (i) protection of privacy of individuals in relation to processing and dissemination of personal data;
  - (ii) protection of confidentiality of individual records and accounts;
  - (iii) measures to prevent and fight deceptive and fraudulent practices or to deal with the effects of a default on contracts;
  - (iv) measures against unsolicited communications; and
  - (v) protection of public morals and of minors.

Article 2**Exchange of Information**

1. The Parties affirm their intent to pursue efforts, as appropriate, to increase co-operation in promoting electronic commerce between them and to strengthen the multilateral trading system.
2. The Parties will exchange information in the area of electronic commerce. That may include information on legislative processes, recent developments, their respective activities in international fora and possible ways of co-operation.

### Article 3

#### ***Organisation***

1. The representatives of the Parties shall organise their activities in the manner best suited to ensure an effective exchange of information.
2. The Parties may work together on the provisions referred to in Article 2 through any appropriate means available to them.

## الاتفاقية الزراعية بين دول المجلس و سويسرا

### المادة (١)

إحاقا لاتفاقية التجارة الحرة المبرمة بين دول مجلس التعاون ودول رابطة الافتا (التي سيشار إليها فيما يلي بـ"اتفاقية التجارة الحرة" ) الموقعة بتاريخ ٢٢ يونيو ٢٠٠٩ وخاصة ما ورد في المادة ٢,١ من الاتفاقية، جرى إبرام هذه الاتفاقية بشأن التجارة في المنتجات الزراعية والتي سيشار إليها فيما يلي بـ"هذه الاتفاقية" بين حكومات الإمارات العربية المتحدة ومملكة البحرين والمملكة العربية السعودية وسلطنة عمان ودولة قطر ودولة الكويت التي سيشار إليها فيما يلي بـ"دول المجلس" و الاتحاد السويسري (الذي سيشار إليه فيما يلي بـ" سويسرا ") ويشار إليهم مجتمعين بـ"الطرفين".

### المادة (٢)

تلتزم دول المجلس بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها سويسرا طبقا لما هو محدد في الملحق ١ لهذه الاتفاقية. تلتزم سويسرا بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها دول المجلس طبقا لما هو محدد في الملحق ٢ لهذه الاتفاقية.

### المادة (٣)

١. تطبق على هذه الاتفاقية قواعد المنشأ وأحكام التعاون في المسائل الجمركية المبينة في الملحق IV لاتفاقية التجارة الحرة عدا ما نص عليه في الفقرة ٢.
٢. لأغراض هذه الاتفاقية، تنطبق المادة (٣) من الملحق IV لاتفاقية التجارة الحرة على دول المجلس و سويسرا بعد إجراء ما يلزم من تعديلات.

### المادة (٤)

يلتزم الطرفان بالنظر في أية مشكلات قد تنشأ في تجارتهم بالمنتجات الزراعية والسعي لإيجاد حلول مناسبة لها.

### المادة (٥)

يتعهد الطرفان بمواصلة جهودهم بهدف تحقيق المزيد من تحرير تجارتهم الزراعية في إطار السياسات التجارية لكل منهما.

### المادة (٦)

يؤكد الطرفان على حقوقهما والتزاماتهما بموجب اتفاقية منظمة التجارة العالمية حول الزراعة ما لم يرد خلاف ذلك في هذه الاتفاقية.

### المادة (٧)

١. تطبق اتفاقية منظمة التجارة العالمية حول الإجراءات الصحية وصحة النبات (SPS) على حقوق والتزامات الطرفين فيما يتعلق بالإجراءات الصحية وصحة النبات.
٢. تتبادل دول المجلس و سويسرا أسماء وعناوين ضباط الاتصال ذوي الخبرة في المسائل الصحية وصحة النبات لغرض تسهيل المشاورات الفنية وتبادل المعلومات.
٣. دون الإخلال بالفقرة ١، يوافق الطرفان على إجراء مشاورات في إطار اللجنة المشتركة إذا ما رأى أي من الطرفين أن الطرف الآخر قد اتخذ إجراءات من شأنها خلق عوائق تجارية وذلك بغية إيجاد حل مناسب وفقا للاتفاقية الصحية.

### المادة (٨)

تدخل هذه الاتفاقية حيز النفاذ أو تطبق بصورة مؤقتة اعتبارا من نفس تاريخ دخول اتفاقية التجارة الحرة حيز النفاذ المبرمة بين دول المجلس و سويسرا. وتظل نافذة طالما استمر الطرفان في اتفاقية التجارة الحرة.

وإشهادا على ما تقدم، قام الموقعون أدناه، المخولون أصولا بالتوقيع، بتوقيع هذه الاتفاقية.

أبرمت في همر في الثاني والعشرين من شهر يونيو لعام ٢٠٠٩ الموافق للتاسع والعشرين من شهر جمادى الثانية لعام ١٤٣٠ هجري من نسختين أصليتين باللغة الانجليزية.

عن حكومات دول مجلس التعاون لدول الخليج العربية عن الاتحاد السويسري

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 يوسف بن علوي بن عبد الله  
 الوزير المسؤول عن الشؤون الخارجية بسلطنة عمان  
 رئيس المجلس الوزاري لمجلس التعاون  
 لدول الخليج العربية  
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 عبد الرحمن بن حمد العطية  
 الأمين العام لمجلس التعاون لدول الخليج العربية  
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### الملحق (١)

#### الشروط التي تطبق على واردات دول المجلس من المنتجات السويسرية

تمنح دول المجلس المنتجات السويسرية المشمولة بهذا الملحق تخفيضات جمركية بحسب الفئات التالية:

١. الفئة (A) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة اعتباراً من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٢. الفئة (B) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة بعد خمس سنوات من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٣. الفئة (C) : تستمر الرسوم الجمركية بالنسبة للمنتجات المدرجة تحت هذه الفئة. تقوم دول المجلس بإخطار سويسرا بأية تعديلات تطرأ على فئة الرسم المطبق الخاص بالدولة الأولى بالرعاية.
٤. الفئة (X) : تستبعد المنتجات المدرجة تحت هذه الفئة من نطاق هذه الاتفاقية.
٥. الفئة (P) : المنتجات المدرجة تحت هذه الفئة ممنوع استيرادها إلى دول المجلس.

الفئة	الصف	رمز النظام المنسق	البند
			٠١,٠١
	خيول وحمير وبغال و كوادن (نغال)، حيه.		
	- أصيلة للأنسال:		
A	..... خيول من أصل عربي	٠١ ٠١ ١٠ ١٠	
A	..... غيرها	٠١ ٠١ ١٠ ٩٠	
	- غيرها:		
A	..... خيول للرياضة	٠١ ٠١ ٩٠ ١٠	
A	..... خيول صغيرة الجسم (بونى)	٠١ ٠١ ٩٠ ٢٠	
A	..... حمير	٠١ ٠١ ٩٠ ٣٠	
A	..... بغال	٠١ ٠١ ٩٠ ٤٠	
A	..... كوادن (نغال)	٠١ ٠١ ٩٠ ٥٠	
A	..... غيرها	٠١ ٠١ ٩٠ ٩٠	
	حيوانات حية من فصيلة الأبقار.		٠١,٠٢
A	..... أصيلة للأنسال	٠١ ٠٢ ١٠ ٠٠	
A	..... غيرها	٠١ ٠٢ ٩٠ ٠٠	
	حيوانات حية من فصيلة الخنازير.		٠١,٠٣
	- أصيلة للأنسال	٠١ ٠٣ ١٠ ٠٠	
	- غيرها:		
	..... تزن أقل من ٥٠ كيلو غرام	٠١ ٠٣ ٩١ ٠٠	
P	..... تزن ٥٠ كيلو غرام أو أكثر	٠١ ٠٣ ٩٢ ٠٠	
	حيوانات حية من فصيلتي الضأن والماعز.		٠١,٠٤
	- ضأن:		
A	..... أصيلة للأنسال	٠١ ٠٤ ١٠ ١٠	
A	..... غيرها	٠١ ٠٤ ١٠ ٩٠	
	- ماعز:		
A	..... أصيلة للأنسال	٠١ ٠٤ ٢٠ ١٠	
A	..... غيرها	٠١ ٠٤ ٢٠ ٩٠	
	ديوك ودجاجات، من فصيلة جالوس		٠١,٠٥
	دوميسستكوس، بط، أوز، ديوك ودجاجات رومية		
	،دجاج غينيا (غرغر)، حيه من الأنواع الأليفة.		
	- بوزن لا يزيد عن ١٨٥ غرام:		
A	..... ديوك ودجاجات من جنس جالوس دوميسستكوس.....	٠١ ٠٥ ١١ ٠٠	
A	..... ديوك ودجاجات رومية	٠١ ٠٥ ١٢ ٠٠	
A	..... غيرها	٠١ ٠٥ ١٩ ٠٠	
	- غيرها:		
A	..... ديوك ودجاجات من جنس جالوس دوميسستكوس:		
A	..... دجاج بيض	٠١ ٠٥ ٩٤ ١٠	
A	..... دجاج لحم	٠١ ٠٥ ٩٤ ٢٠	
A	..... دجاج أمهات	٠١ ٠٥ ٩٤ ٣٠	
A	..... غيرها	٠١ ٠٥ ٩٤ ٩٠	
	- غيرها:		
A	..... بط وأوز أليفة	٠١ ٠٥ ٩٩ ١٠	
A	..... ديوك ودجاجات رومية	٠١ ٠٥ ٩٩ ٢٠	
	..... غيرها	٠١ ٠٥ ٩٩ ٩٠	
	حيوانات حية أخرى.		٠١,٠٦
	- تدييات:		

الفئة	الصنف	رمز النظام المنسق	البند
A	.. حيوانات رئيسية.....	٠١٠٦١١٠٠	
A	- - حيتان ودلافين وخنزير بحرية (ثدييات من رتبة الحيتان)؛ خرفان بحر و أطومات (ثدييات من رتبة الخيلانيات).....	٠١٠٦١٢٠٠	
	.. غيرها:		
A	--- إبل.....	٠١٠٦١٩١٠	
A	--- أرانب أليفة وأرانب برية.....	٠١٠٦١٩٢٠	
A	--- غزلان و ظباء.....	٠١٠٦١٩٣٠	
A	--- كلاب.....	٠١٠٦١٩٤٠	
A	--- ثعالب ومنك وأمثالها من حيوانات الفراء.....	٠١٠٦١٩٥٠	
A	--- حيوانات حدائق ومعارض الحيوان وحيوانات مستوردة لهيئات علمية لمختبرات التجارب والبحوث.....	٠١٠٦١٩٦٠	
A	--- غيرها.....	٠١٠٦١٩٩٠	
A	- زواحف بما فيها الثعابين والسلاحف.....	٠١٠٦٢٠٠٠	
	- طيور:		
A	--- طيور جارحة(جوارح).....	٠١٠٦٣١٠٠	
A	--- ببغاوات (بما فيها الببغاوات العادية والبركيت (بيضاء وصغيرة الجسم) والمكاو (ببغاء فخم طويل الذيل) والكوكاتو (ببغاء نو عرف)).....	٠١٠٦٣٢٠٠	
	.. غيرها:		
A	--- حمام أليف، حمام برى، حجل، تدرج، سماني، دجاج الأرض، شنقبي، قط، أرطلان، بط بري.....	٠١٠٦٣٩١٠	
A	--- طيور الزينة.....	٠١٠٦٣٩٢٠	
A	--- غيرها.....	٠١٠٦٣٩٩٠	
	- غيرها:		
A	--- نحل وان كانت جماعات والحشرات الأخرى.....	٠١٠٦٩٠١٠	
A	--- غيرها.....	٠١٠٦٩٠٩٠	

الفئة	الصنف	رمز النظام المنسق	البند
	لحوم فصيلة الأبقار، طازجة أو مبردة.		٠٢,٠١
A	.. ذبائح كاملة وأنصاف ذبائح.....	٠٢٠١١٠٠٠	
A	.. قطع آخر بعظمها.....	٠٢٠١٢٠٠٠	
A	.. دون عظام.....	٠٢٠١٣٠٠٠	
	لحوم فصيلة الأبقار، مجمدة.		٠٢,٠٢
	.. ذبائح كاملة وأنصاف ذبائح.....	٠٢٠٢١٠٠٠	
	.. قطع أخرى بعظمها.....	٠٢٠٢٢٠٠٠	
	.. دون عظام:		
B	--- مفروم.....	٠٢٠٢٣٠١٠	
B	--- غيرها.....	٠٢٠٢٣٠٩٠	
	لحوم فصيلة الخنازير، طازجة أو مبردة أو مجمدة.		٠٢,٠٣
	.. طازجة أو مبردة:		
X	.. ذبائح كاملة وأنصاف ذبائح.....	٠٢٠٣١١٠٠	
X	.. أفخاذ وأكتاف وقطعها، بعظمها.....	٠٢٠٣١٢٠٠	
X	.. غيرها.....	٠٢٠٣١٩٠٠	
	- مجمدة:		
X	.. ذبائح كاملة وأنصاف ذبائح.....	٠٢٠٣٢١٠٠	
X	.. أفخاذ وأكتاف وقطعها، بعظمها.....	٠٢٠٣٢٢٠٠	
X	.. غيرها.....	٠٢٠٣٢٩٠٠	

الفئة	الوصف	رمز النظام المنسق	البند
	لحوم فصيلة الضأن أو الماعز، طازجة أو مبردة أو مجمدة.		٠٢,٠٤
A	- ذبائح كاملة وأنصاف ذبائح حملان، طازجة أو مبردة - لحوم ضأن آخر طازجة أو مبردة:	٠٢٠٤ ١٠ ٠٠	
A	.. ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤ ٢١ ٠٠	
A	.. قطع آخر بعظمها .....	٠٢٠٤ ٢٢ ٠٠	
A	.. دون عظام .....	٠٢٠٤ ٢٣ ٠٠	
A	- ذبائح كاملة وأنصاف ذبائح حملان، مجمدة..... - لحوم ضأن آخر، مجمدة:	٠٢٠٤ ٣٠ ٠٠	
A	.. ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤ ٤١ ٠٠	
A	.. قطع آخر بعظمها .....	٠٢٠٤ ٤٢ ٠٠	
	.. دون عظام:		
B	..... مفروم.....	٠٢٠٤ ٤٣ ١٠	
B	..... غيرها .....	٠٢٠٤ ٤٣ ٩٠	
	- لحوم فصيلة الماعز: .. ذبائح كاملة وأنصاف ذبائح:		
A	.... طازجة أو مبردة .....	٠٢٠٤ ٥٠ ١١	
A	.... مجمدة .....	٠٢٠٤ ٥٠ ١٢	
	.... قطع آخر بعظمها:		
A	.... طازجة أو مبردة.....	٠٢٠٤ ٥٠ ٢١	
A	.... مجمدة.....	٠٢٠٤ ٥٠ ٢٢	
A	.... دون عظام:		
A	.... طازجة أو مبردة.....	٠٢٠٤ ٥٠ ٣١	
A	.... مجمدة.....	٠٢٠٤ ٥٠ ٣٢	
	لحوم فصائل الخيول والحمير والبغال والنغال، طازجة أو مبردة أو مجمدة.		٠٢,٠٥
A	... لحوم فصيلة الخيل .....	٠٢٠٥ ٠٠ ١٠	
	... غيرها .....	٠٢٠٥ ٠٠ ٩٠	
X			
	أحشاء وأطراف صالحة للأكل من فصائل الأبقار والخنزير والضأن والماعز والخيول والحمير والبغال والنغال، طازجة أو مبردة أو مجمدة.		٠٢,٠٦
A	- من فصيلة الأبقار، طازجة أو مبردة..... - من فصيلة الأبقار، مجمدة:	٠٢٠٦ ١٠ ٠٠	
A	.. السنة.....	٠٢٠٦ ٢١ ٠٠	
A	.. أكباد.....	٠٢٠٦ ٢٢ ٠٠	
A	.. غيرها .....	٠٢٠٦ ٢٩ ٠٠	
	- من فصيلة الخنازير، طازجة أو مبردة.....	٠٢٠٦ ٣٠ ٠٠	
	- من فصيلة الخنازير، مجمدة:		
	.. أكباد.....	٠٢٠٦ ٤١ ٠٠	
	.. غيرها .....	٠٢٠٦ ٤٩ ٠٠	
	- غيرها، طازجة أو مبردة:		
A	... من فصيلتي الضأن والماعز .....	٠٢٠٦ ٨٠ ١٠	
A	... غيرها .....	٠٢٠٦ ٨٠ ٩٠	
	- غيرها، مجمدة:		
	... من فصيلتي الضأن والماعز:		
A	.... السنة.....	٠٢٠٦ ٩٠ ١١	
A	.... أكباد.....	٠٢٠٦ ٩٠ ١٢	

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A	.... غيرها .....	٠٢ ٠٦ ٩٠ ١٩	٠٢,٠٧
A	.... غيرها .....	٠٢ ٠٦ ٩٠ ٩٠	
	لحوم وأحشاء وأطراف صالحة للأكل من طيور الدواجن المذكورة في البند ٠١,٠٥ طازجة أو مبردة أو مجمدة.		
	- من ديوك أو دجاجات من جنس جالوس دوميستكوس:		
C	-- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ١١ ٠٠	
C	-- غير مقطعة، مجمدة .....	٠٢ ٠٧ ١٢ ٠٠	
C	-- قطع وأحشاء وأطراف، طازجة أو مبردة .....	٠٢ ٠٧ ١٣ ٠٠	
C	-- قطع وأحشاء وأطراف، مجمدة .....	٠٢ ٠٧ ١٤ ٠٠	
	- من ديوك ودجاجات رومية:		
B	-- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ٢٤ ٠٠	
B	-- غير مقطعة، مجمدة .....	٠٢ ٠٧ ٢٥ ٠٠	
B	-- قطع وأحشاء وأطراف، طازجة أو مبردة .....	٠٢ ٠٧ ٢٦ ٠٠	
B	-- قطع وأحشاء وأطراف، مجمدة .....	٠٢ ٠٧ ٢٧ ٠٠	
B	- من بط أو أوز أو غرغر (دجاج سوداني):		
B	-- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ٣٢ ٠٠	
B	-- غير مقطعة، مجمدة .....	٠٢ ٠٧ ٣٣ ٠٠	
B	-- أكباد دسمة، طازجة أو مبردة .....	٠٢ ٠٧ ٣٤ ٠٠	
B	-- غيرها، طازجة أو مبردة .....	٠٢ ٠٧ ٣٥ ٠٠	
B	-- غيرها، مجمدة .....	٠٢ ٠٧ ٣٦ ٠٠	
	لحوم وأحشاء وأطراف آخر صالحة للأكل، طازجة أو مبردة أو مجمدة.		
	- أرانب أليفة أو بريّة:		
A	--- طازجة أو مبردة .....	٠٢ ٠٨ ١٠ ١٠	
A	--- مجمدة .....	٠٢ ٠٨ ١٠ ٢٠	
B	- من حيوانات رئيسة .....	02 08 30 00	
B	- من زواحف (بما فيها الثعابين والسلاحف) .....	02 08 50 00	
	- غيرها:		
	--- إبسل:		
A	--- طازجة أو مبردة .....	٠٢ ٠٨ ٩٠ ١١	
A	--- مجمدة .....	٠٢ ٠٨ ٩٠ ١٢	
A	--- غزلان وظباء:		
A	--- طازجة أو مبردة .....	٠٢ ٠٨ ٩٠ ٢١	
A	--- مجمدة .....	٠٢ ٠٨ ٩٠ ٢٢	
	- - حمام بري، حجل، تدرج، الفري (سماني)، دجاج الأرض، شنقب، قطا، أرطلان وبط بري:		
B	--- طازجة أو مبردة .....	٠٢ ٠٨ ٩٠ ٣١	
B	--- مجمدة .....	٠٢ ٠٨ ٩٠ ٣٢	
	--- غيرها:		
A	--- أفخاذ ضفادع .....	٠٢ ٠٨ ٩٠ ٩١	
B	--- غيرها .....	٠٢ ٠٨ ٩٠ ٩٩	
	شحم خنزير صرف وشحم طيور دواجن، غير مستخلص بالإذابة أو بطرق الاستخلاص الأخرى، طازجاً أو مبرداً أو مجمداً أو مملحاً أو في ماء مملح أو محققاً أو مدخناً.		٠٢,٠٩

الفئة	الصنف	رمز النظام المنسق	البند
X	--- شحم فصيلة الخنزير .....	٠٢ ٠٩ ٠٠ ١٠	٠٢,١٠
B	--- غيرها .....	٠٢ ٠٩ ٠٠ ٩٠	
	لحوم وأحشاء وأطراف صالحة للأكل، مملحة أو في ماء مملح، مجففة أو مدخنة؛ دقيق ومساحيق صالحة للأكل، من لحوم أو أحشاء أو أطراف. - لحوم فصيلة الخنزير:		
X	--- أفخاذ أو أكتاف وقطعها، بعظمها.....	٠٢ ١٠ ١١ ٠٠	
X	--- صدور ( يتخللها شحم ) وقطعها.....	٠٢ ١٠ ١٢ ٠٠	
X	--- غيرها .....	٠٢ ١٠ ١٩ ٠٠	
B	- لحوم حيوانات فصيلة الأبقار .....	٠٢ ١٠ ٢٠ ٠٠	
	- غيرها، بما فيها دقيق ومساحيق صالحة للأكل من لحوم أو أحشاء أو أطراف:		
B	--- من حيوانات رئيسة.....	٠٢ ١٠ ٩١ ٠٠	
B	- من حيتان ودلافين وخنزير بحر (ثدييات من رتبة الحيتان)، خرفان بحر و أطومات (ثدييات من رتبة الخيلانيات).....	٠٢ ١٠ ٩٢ ٠٠	
B	--- من زواحف بما فيها الثعابين والسلاحف.....	٠٢ ١٠ ٩٣ ٠٠	
B	--- غيرها.....	٠٢ ١٠ ٩٩ ٠٠	

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		ألبان وقشدة، غير مركزة ولا محتوية على سكر مضاف أو على مواد تحلية أخرى.		٠٤,٠١
		- بنسبة دسم لا تزيد عن ١% وزناً:		
		--- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ١٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ١٠ ٩٠	
		- بنسبة دسم تزيد عن ١% ولا تتجاوز ٦% وزناً:		
		--- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ٢٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ٢٠ ٩٠	
		- تحتوي على نسبة تزيد عن ٦% وزناً:		
		--- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ٣٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ٣٠ ٩٠	
		ألبان وقشدة، مركزة أو محتوية على سكر مضاف أو مواد تحلية أخرى.		٠٤,٠٢
		- بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة لا تزيد عن ١,٥% وزناً:		
		--- معد للصناعة .....	٠٤ ٠٢ ١٠ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ١٠ ٩٠	
		- بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة تزيد عن ١,٥% وزناً:		
		-- غير محتوية على سكر مضاف أو مواد تحليه أخرى:		
		--- معد للصناعة .....	٠٤ ٠٢ ٢١ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ٢١ ٩٠	
		-- غيرها:		
		--- معد للصناعة .....	٠٤ ٠٢ ٢٩ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ٢٩ ٩٠	
		-- غيرها:		
		-- لا تحتوي على سكر مضاف أو أي مواد تحلية أخرى:		
		--- لبن (حليب) .....	٠٤ ٠٢ ٩١ ١٠	
B		.....		
B		--- قشدة .....	٠٤ ٠٢ ٩١ ٢٠	
		-- غيرها:		
		--- لبن (حليب) .....	٠٤ ٠٢ ٩٩ ١٠	
B		.....		
		--- قشدة .....	٠٤ ٠٢ ٩٩ ٢٠	
B		.....		
		مصل اللبن وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى؛ منتجات مكونة من عناصر حليب طبيعية، وإن كانت محتوية على سكر مضاف أو مواد تحلية أخرى، غير مذكورة ولا داخلة في مكان آخر.		٠٤,٠٤
		- مصال اللبن ومصل اللبن المعدل وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى .....	٠٤ ٠٤ ١٠ ٠٠	
B		.....		
		- غيرها .....	٠٤ ٠٤ ٩٠ ٠٠	
B		.....		

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		<b>جبن (بما في ذلك جبن اللبن المخثر).</b>		٠٤,٠٦
B		- أجبان طازجة (غير منضجة أو غير مخثرة)، بما في ذلك جبن مصال اللبن وجبن اللبن المخثر.....	٠٤ ٠٦ ١٠ ٠٠	
B		- أجبان مبشورة أو بشكل مسحوق من جميع الأنواع.....	٠٤ ٠٦ ٢٠ ٠٠	
B		- أجبان معالجة بالحرارة غير مبشورة ولا بشكل مسحوق.....	٠٤ ٠٦ ٣٠ ٠٠	
B		- أجبان ذات عروق زرقاء واجبان آخر محتوية على عروق متحصل عليها بواسطة روكفورت البنيسييوم.....	٠٤ ٠٦ ٤٠ ٠٠	
B		- أجبان أخرى:		
B		--- جبن قشدة طازج مخمر.....	٠٤ ٠٦ ٩٠ ١٠	
B		--- جبن قاسي أو متوسط التقسية (مثل الشدر، الجودا، الجروير، الباروميسان).....	٠٤ ٠٦ ٩٠ ٢٠	
B		--- غيرها.....	٠٤ ٠٦ ٩٠ ٩٠	
		<b>بيض طيور بقشرة، طازج أو محفوظ أو مطبوخ.</b>		٠٤,٠٧
		--- طازج:		
A		--- للتفريخ.....	٠٤ ٠٧ ٠٠ ١١	
C		--- غيره.....	٠٤ ٠٧ ٠٠ ١٩	
C		--- غيره.....	٠٤ ٠٧ ٠٠ ٩٠	
		<b>بيض طيور، بدون قشرة، ومح (صفار البيض) طازج أو مجفف أو مسلوق بالماء أو مطبوخ بالبخار أو مقولب، مجمد أو محفوظ بأية طريقة أخرى، وإن كان محتويا على سكر مضاف أو مواد تحلية أخرى.</b>		٠٤,٠٨
		- صفار بيض (مح):		
C		--- مجفف.....	٠٤ ٠٨ ١١ ٠٠	
C		--- غيره.....	٠٤ ٠٨ ١٩ ٠٠	
C		- غيره:		
C		--- مجفف.....	٠٤ ٠٨ ٩١ ٠٠	
C		--- غيره.....	٠٤ ٠٨ ٩٩ ٠٠	
B		عسل طبيعي.....	٠٤ ٠٩ ٠٠ ٠٠	٠٤,٠٩
		<b>منتجات صالحة للأكل من أصل حيواني، غير مذكورة ولا داخلة في مكان آخر.</b>		٠٤,١٠
A		--- بيض سلاحف.....	٠٤ ١٠ ٠٠ ١٠	
A		--- أعشاش السلنجان.....	٠٤ ١٠ ٠٠ ٢٠	
A		--- غيرها.....	٠٤ ١٠ ٠٠ ٩٠	

		منتجات حيوانية الأصل غير مذكورة ولا داخلة في مكان آخر؛ حيوانات ميتة مما يشملها الفصلان (١) أو (٣)، غير صالحة للاستهلاك البشري.		٠٥,١١
B		- مني نكور الأبقار ..... - غيرها: - - غيرها:	٠٥ ١١ ١٠ ٠٠	
A		--- دودة القرمز والحشرات المماثلة .....	٠٥ ١١ ٩٩ ١٠	
A		--- بيض دودة الحرير (القرز) .....	٠٥ ١١ ٩٩ ٢٠	
A		--- بيض النمل (المازن) .....	٠٥ ١١ ٩٩ ٣٠	
A		- - - دم الحيوان والحيوانات الميتة الأخر واللحوم والأحشاء والأطراف، غير الصالحة للأكل.....	٠٥ ١١ ٩٩ ٤٠	
A		- - - أوتار عضلات، أعصاب سلاته (جذائذ) وغيرها من نفايات مماثلة من صلال (جلود غير مذبوغة) .....	٠٥ ١١ ٩٩ ٥٠	
A		--- غيرها .....	٠٥ ١١ ٩٩ ٩٠	

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		بصيلات وبصلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، راقدة أو مُنبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا) عدا الجذور المذكورة في البنود ١٢, ١٢.١ - بصيلات وبصلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، راقدة .....	٠٦٠١١٠٠٠	٠٦,٠١
A		- بصيلات وبصلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا) .....	٠٦٠١٢٠٠٠	
A		نباتات حية آخر (بما فيها جذورها) فسائل وطعوم، بياض الفطر. - فسائل دون جذور وطعوم:		٠٦,٠٢
A		--- جفون الكرمه ( عقل العنب ) .....	٠٦٠٢١٠١٠	
A		--- غيرها .....	٠٦٠٢١٠٩٠	
A		- أشجار وجنبات وشجيرات، مطعمة أم لا، من الأنواع التي تحمل فواكه وأثمار صالحة للأكل:		
A		--- غرسات نخيل .....	٠٦٠٢٢٠١٠	
A		--- غيرها .....	٠٦٠٢٢٠٩٠	
		- جنبات وردية (رودوندرن) وصحراوية (ازاليه) مطعمة أم غير مطعمة:		
B		--- جنبات الزينة .....	٠٦٠٢٣٠١٠	
B		--- غيرها .....	٠٦٠٢٣٠٩٠	
B		- ورود مطعمة أم غير مطعمة .....	٠٦٠٢٤٠٠٠	
B		- غيرها .....	٠٦٠٢٩٠٠٠	
		أزهار وبراعم أزهار، مقطوفة، للباقيات أو للتزيين، رطبة أو يابسة أو مبيضة أو مصبوغة أو مشربة أو محضرة بطريقة أخرى. - رطبة:		٠٦,٠٣
B		--- ورد .....	٠٦٠٣١١٠٠	
B		--- قرنفل .....	٠٦٠٣١٢٠٠	
B		--- سحلبية (أوركيد) .....	٠٦٠٣١٣٠٠	
B		--- أقحوان .....	٠٦٠٣١٤٠٠	
B		--- غيرها .....	٠٦٠٣١٩٠٠	
B		--- غيرها .....	٠٦٠٣٩٠٠٠	
		أغصان وارقه وأوراق وأفنان وغيرها من أجزاء النباتات، دون أزهار أو براعم وأعشاب وطحالب وأشنة للباقيات أو للزينة، رطبة أو مجففة أو مصبوغة أو مبيضة أو مشربة أو محضرة بطريقة أخرى.		٠٦,٠٤
B		- طحالب وأشنة .....	٠٦٠٤١٠٠٠	
		- غيرها:		
B		--- رطبة .....	٠٦٠٤٩١٠٠	
B		--- غيرها .....	٠٦٠٤٩٩٠٠	

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		بطاطس (بطاطا) طازجة أو مبردة.		٠٧,٠١
A		- تقاوي للزرع .....	٠٧ ٠١ ١٠ ٠٠	
A		- غيرها .....	٠٧ ٠١ ٩٠ ٠٠	
A		بندورة طازجة أو مبردة .....	٠٧ ٠٢ ٠٠ ٠٠	٠٧,٠٢
		بصل وعسقلان وثوم وكراث وخضر ثومية آخر، طازجة أو مبردة. - بصل وعسقلان: - بصل:		٠٧,٠٣
A		..... بصل للطعام (أخضر أو يابس القشرة).....	٠٧ ٠٣ ١٠ ١١	
A		..... بصل للبذار (قرح أو قنار) .....	٠٧ ٠٣ ١٠ ١٢	
A		..... عسقلان .....	٠٧ ٠٣ ١٠ ٢٠	
A		- ثوم.....	٠٧ ٠٣ ٢٠ ٠٠	
A		- كراث وخضر ثومية آخر .....	٠٧ ٠٣ ٩٠ ٠٠	
		كرنب وملفوف وقرنبيط وخضر مماثلة صالحة للأكل من جنس براسيكا، طازجة أو مبردة. - قرنبيط ورؤوس بروكلي .....	٠٧ ٠٤ ١٠ ٠٠	٠٧,٠٤
A		..... كرنب بروكسل .....	٠٧ ٠٤ ٢٠ ٠٠	
A		..... غيرها .....	٠٧ ٠٤ ٩٠ ٠٠	
		خس (لاكتوكا ساتيفا) وهندباء (شيكوريام)، طازجة أو مبردة. - خس:		٠٧,٠٥
A		..... خس (مكعب) .....	٠٧ ٠٥ ١١ ٠٠	
A		..... غيره .....	٠٧ ٠٥ ١٩ ٠٠	
		- هندباء: - هندباء وتلوف (شيكوريام انثيوبوس فيولوسام).....	٠٧ ٠٥ ٢١ ٠٠	
إعفاء	إعفاء	..... غيرها .....	٠٧ ٠٥ ٢٩ ٠٠	
		جزر ولفت بقلي وشوندر (بنجر) للسلطة ولحبة التيس (سليسيقي) وكرفس لفتي وفجل وجذور مماثلة صالحة للأكل، طازجة أو مبردة. - جزر ولفت بقلي .....	٠٧ ٠٦ ١٠ ٠٠	٠٧,٠٦
A		..... غيرها .....	٠٧ ٠٦ ٩٠ ٠٠	
A		خيار وقثاء، خيار محبب، طازجة أو مبردة .....	٠٧ ٠٧ ٠٠ ٠٠	٠٧,٠٧
		بقول قرنية مفصصة أو غير مفصصة، طازجة أو مبردة. - بازلاء (بيسوم ساتيفوم) .....	٠٧ ٠٨ ١٠ ٠٠	٠٧,٠٨
A		..... لوبيا وفاصوليا (فيجينيا ، فاسيولوس) .....	٠٧ ٠٨ ٢٠ ٠٠	
A		..... بقول قرنية آخر:		
A		..... فول .....	٠٧ ٠٨ ٩٠ ١٠	
A		..... غيرها .....	٠٧ ٠٨ ٩٠ ٩٠	
		خضر آخر، طازجة أو مبردة. - هليون.....	٠٧ ٠٩ ٢٠ ٠٠	٠٧,٠٩
A		..... بادنجان.....	٠٧ ٠٩ ٣٠ ٠٠	
A		..... كرفس عدا الكرفس اللفتي .....	٠٧ ٠٩ ٤٠ ٠٠	
A		- فطر وكما:		
A		..... فطر من جنس أجاريكوس .....	٠٧ ٠٩ ٥١ ٠٠	

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A		-- غيرها:		
A		..... كما (ققح)	٠٧ ٠٩ ٥٩ ١٠	
A		..... غيرها:	٠٧ ٠٩ ٥٩ ٩٠	
A		- أثمار من جنس كابسيكوم أو من جنس بيمنتا (فليفلة أو فلفل)	٠٧ ٠٩ ٦٠ ٠٠	
A		.....		
A		- سبانخ أو سبانخ نيوزيلندي وسبانخ كبيرة الورق	٠٧ ٠٩ ٧٠ ٠٠	
A		- غيرها:		
A		..... قرع	٠٧ ٠٩ ٩٠ ١٠	
A		..... كوسة	٠٧ ٠٩ ٩٠ ٢٠	
A		..... زيتون	٠٧ ٠٩ ٩٠ ٣٠	
A		..... ياميا	٠٧ ٠٩ ٩٠ ٤٠	
A		..... بقدونس	٠٧ ٠٩ ٩٠ ٥٠	
A		..... كزبره	٠٧ ٠٩ ٩٠ ٦٠	
A		..... غيرها	٠٧ ٠٩ ٩٠ ٩٠	
		<b>خضر ( غير مطبوخة أو مطبوخة بالبخار أو مسلوقة في الماء) مجمدة.</b>		٠٧,١٠
B		- بطاطس (بطاطا) .....	٠٧ ١٠ ١٠ ٠٠	
		- بقول قرنية مقشورة أو غير مقشورة:		
B		.....		
B		..... (بيسوم ساتيفوم)	٠٧ ١٠ ٢١ ٠٠	
B		..... لوبياء وفاصوليا (فيجينا أو فاسيولوس)	٠٧ ١٠ ٢٢ ٠٠	
B		..... غيرها	٠٧ ١٠ ٢٩ ٠٠	
B		- سبانخ وسبانخ نيوزيلندي وسبانخ كبيرة الورق	٠٧ ١٠ ٣٠ ٠٠	
B		..... ذرة حلوة	٠٧ ١٠ ٤٠ ٠٠	
B		..... خضر آخر	٠٧ ١٠ ٨٠ ٠٠	
A		..... خليط خضر	٠٧ ١٠ ٩٠ ٠٠	
		<b>خضر محفوظة مؤقتا (مثلا بغاز ثاني أكسيد الكبريت أو في الماء المملح أو المكبرت أو المضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.</b>		٠٧,١١
B		..... زيتون	٠٧ ١١ ٢٠ ٠٠	
A		..... خيار أو قثاء وخيار محبب للتخليل	٠٧ ١١ ٤٠ ٠٠	
		<b>- فطر وكما:</b>		
B		..... فطر من جنس أجاريكوس	٠٧ ١١ ٥١ ٠٠	
B		..... غيرها	٠٧ ١١ ٥٩ ٠٠	
		<b>خضر مجففة، كاملة أو مقطعة أو مشرحة أو مكسرة أو مسحوقة، ولكن غير محضرة بطريقة أخرى.</b>		٠٧,١٢
B		..... بصل	٠٧ ١٢ ٢٠ ٠٠	
		- فطر، فطر من جنس أوريكولاريا، فطر هلامي (من جنس تروبيلا) وكما:		
B		..... فطر من جنس أجاريكوس	٠٧ ١٢ ٣١ ٠٠	
B		..... فطر من جنس أوريكولاريا	٠٧ ١٢ ٣٢ ٠٠	
B		..... فطر هلامي (من جنس ترميلا)	٠٧ ١٢ ٣٣ ٠٠	
B		..... غيرها	٠٧ ١٢ ٣٩ ٠٠	

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B		- خضر آخر خليط خضر .....	٠٧ ١٢ ٩٠ ٠٠	٠٧, ١٣
		بقول قرنية يابسة مقشورة، وإن كانت منزوعة الغللة أو مفلوكة أو مفصصة أو مكسرة.		
A		- بازلاء (بيسوم ساتيفوم) .....	٠٧ ١٣ ١٠ ٠٠	
A		- حمص .....	٠٧ ١٣ ٢٠ ٠٠	
		- لوبياء أو فاصوليا (فيجنا، فاسيولوس):		
		- لوبياء أو فاصوليا من جنس فيجنا مونجو (L) هيبير أو فيجنا راديئاتا (L) ويلكزيك):		
A		--- للبيادر .....	٠٧ ١٣ ٣١ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣١ ٢٠	
A		- لوبياء أو فاصوليا حمراء صغيرة (ادزوكي) (فاسولوس أو فيجنا انجولاريس):		
A		--- للبيادر .....	٠٧ ١٣ ٣٢ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣٢ ٢٠	
A		- لوبياء أو فاصوليا عادية (فاسيولوس فولجاريس):		
A		--- للبيادر .....	٠٧ ١٣ ٣٣ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣٣ ٢٠	
A		--- غيرها .....	٠٧ ١٣ ٣٩ ٠٠	
A		- عدس .....	٠٧ ١٣ ٤٠ ٠٠	
A		- فول عريض (فيسيا فابا ماجور) وفول صغير (فيسيا فابا ايجونيا وفيسيا فابا ميتور) .....	٠٧ ١٣ ٥٠ ٠٠	
A		- غيرها:		
A		--- ماش .....	٠٧ ١٣ ٩٠ ١٠	
A		--- غيرها .....	٠٧ ١٣ ٩٠ ٩٠	
		جذور المنيهوط (مانيقوق) والاراروت والسحلب، قلقاس رومي، بطاطا حلوه، جذور ودرنات مماثلة غزيرة النشأ أو الاينولين، طازجة أو مبردة أو مجمدة أو مجففة كاملة أو مقطعة أو بشكل مكتلات؛ لب النخيل الهندي (ساجو).		٠٧, ١٤
A		--- جذور منيهوط (مانيقوق) .....	٠٧ ١٤ ١٠ ٠٠	
B		--- بطاطا حلوة (جزر يمانى) .....	٠٧ ١٤ ٢٠ ٠٠	
		- غيرها:		
A		--- سحلب .....	٠٧ ١٤ ٩٠ ١٠	
B		--- قلقاس رومي .....	٠٧ ١٤ ٩٠ ٢٠	
B		--- غيرها .....	٠٧ ١٤ ٩٠ ٩٠	

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		جوز الهند وجوز البرازيل وجوز الكاشو (لوز هندي)، طازجة أو جافة، بقشرها أو بدونه.		٠٨,٠١
A		- جوز الهند (نارجيل):		
		.....مجفف	٠٨ ٠١ ١١ ٠٠	
B		.....غيره	٠٨ ٠١ ١٩ ٠٠	
		- جوز البرازيل:		
B		.....بقشره	٠٨ ٠١ ٢١ ٠٠	
A		.....مقشر	٠٨ ٠١ ٢٢ ٠٠	
		- جوز الكاجو (لوز هندي):		
B		.....بقشره	٠٨ ٠١ ٣١ ٠٠	
A		.....مقشر	٠٨ ٠١ ٣٢ ٠٠	
		ثمار قشرية أخر، طازجة أو جافة، بقشرها أو بدونه.		٠٨,٠٢
		- لوز:		
A		.....بقشره	٠٨ ٠٢ ١١ ٠٠	
B		.....مقشر	٠٨ ٠٢ ١٢ ٠٠	
		- بندق (كوريلوس):		
B		.....بقشره	٠٨ ٠٢ ٢١ ٠٠	
B		.....مقشر	٠٨ ٠٢ ٢٢ ٠٠	
B		- جوز عادي:		
B		.....بقشره	٠٨ ٠٢ ٣١ ٠٠	
B		.....مقشر	٠٨ ٠٢ ٣٢ ٠٠	
B		- كستناء (كستانا)	٠٨ ٠٢ ٤٠ ٠٠	
		- فستق حليبي:		
A		.....بقشره	٠٨ ٠٢ ٥٠ ١٠	
B		.....مقشر	٠٨ ٠٢ ٥٠ ٢٠	
B		- جوز المكاديما	٠٨ ٠٢ ٦٠ ٠٠	
		- غيرها:		
		--- صنوبر:		
A		.....بقشرة	٠٨ ٠٢ ٩٠ ١١	
A		.....مقشر	٠٨ ٠٢ ٩٠ ١٢	
B		- الحبة الخضراء (البُنك)	٠٨ ٠٢ ٩٠ ٢٠	
		--- غيره:		
A		.....بقشرة	٠٨ ٠٢ ٩٠ ٩١	
B		.....مقشر	٠٨ ٠٢ ٩٠ ٩٢	
A		موز، بما فيه موز البلاتان، طازج أو مجفف .....	٠٨ ٠٣ ٠٠ ٠٠	٠٨,٠٣
		تمر وتين وأناناس و أوفوكادو (كمثرى أمريكي) وجوافه ومنجه، ومنجوستين، طازجة أو مجففة.		٠٨,٠٤
		- تمر:		
A		..... طازج (رطب)	٠٨ ٠٤ ١٠ ١٠	
A		.....مجفف	٠٨ ٠٤ ١٠ ٢٠	
A		.....مكنوز	٠٨ ٠٤ ١٠ ٣٠	
A		.....غيره	٠٨ ٠٤ ١٠ ٩٠	
		- تين:		
A		..... طازج	٠٨ ٠٤ ٢٠ ١٠	
A		..... جاف	٠٨ ٠٤ ٢٠ ٢٠	

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A		..... أناناس	٠٨ ٠٤ ٣٠ ٠٠	
A		..... أفوكادو	٠٨ ٠٤ ٤٠ ٠٠	
		- جوافه، منجه و مانجوستين:		
A		..... جوافه	٠٨ ٠٤ ٥٠ ١٠	
A		..... منجه	٠٨ ٠٤ ٥٠ ٢٠	
A		..... منجوستين	٠٨ ٠٤ ٥٠ ٣٠	
A		<b>حمضيات، طازجة أو مجففة.</b>		٠٨,٠٥
A		..... برتقال	٠٨ ٠٥ ١٠ ٠٠	
A		- يوسفي أو ماندرينه (بما فيها التانجارين والساتسوما)، كلمنتينا، ولكنج وغيرها من الحمضيات المهجنة .....	٠٨ ٠٥ ٢٠ ٠٠	
A		- ليمون هندي (جريب فروت) بما فيها اليوملي .....	٠٨ ٠٥ ٤٠ ٠٠	
A		- ليمون حامض (سيتروس ليمون، سيتروس ليمونوم)، ليم (سيتروس اروانتيفوليا، سيتروس لاتيفوليا):		
A		..... طازج	٠٨ ٠٥ ٥٠ ١٠	
A		..... جاف	٠٨ ٠٥ ٥٠ ٢٠	
A		..... غيرها	٠٨ ٠٥ ٩٠ ٠٠	
		<b>عنب، طازج أو مجفف.</b>		٠٨,٠٦
A		..... طازج	٠٨ ٠٦ ١٠ ٠٠	
A		..... مجفف (زبيب)	٠٨ ٠٦ ٢٠ ٠٠	
A		<b>بطيخ (بما فيه الشمام) و بابايا، طازج.</b>		٠٨,٠٧
A		- بطيخ (بما فيه الشمام):		
A		..... بطيخ أخضر	٠٨ ٠٧ ١١ ٠٠	
A		..... غيره:		
A		..... بطيخ أصفر (شمام و قاوون)	٠٨ ٠٧ ١٩ ١٠	
A		..... غيرها	٠٨ ٠٧ ١٩ ٩٠	
A		..... بابايا	٠٨ ٠٧ ٢٠ ٠٠	
A		<b>تفاح وكمثرى وسفرجل، طازجة.</b>		٠٨,٠٨
A		..... تفاح	٠٨ ٠٨ ١٠ ٠٠	
A		- كمثرى وسفرجل:		
A		..... كمثرى	٠٨ ٠٨ ٢٠ ١٠	
A		..... سفرجل	٠٨ ٠٨ ٢٠ ٢٠	
A		<b>مشمش وكرز أو برقوق أو خوخ (بما فيه الدراق الأملس "نيكتارين") برقوق و قرصية (خوخ شانك)، طازجة.</b>		٠٨,٠٩
A		..... مشمش	٠٨ ٠٩ ١٠ ٠٠	
A		..... كرز	٠٨ ٠٩ ٢٠ ٠٠	
A		- دراق بما فيه "نيكتارين" (أو خوخ من نوع برونوس بيرسكا)	٠٨ ٠٩ ٣٠ ٠٠	
A		- برقوق أو خوخ من نوع برونوس دومسكا وقرصية...	٠٨ ٠٩ ٤٠ ٠٠	
		<b>فواكه أخرى، طازجة.</b>		٠٨,١٠
A		..... توت الأرض (فريز أو فراولة)	٠٨ ١٠ ١٠ ٠٠	
A		..... توت العليق وتوت عادي	٠٨ ١٠ ٢٠ ٠٠	
A		..... عنبيات وفواكه أخرى من نوع فاكسينوم	٠٨ ١٠ ٤٠ ٠٠	
A		..... كيوي	٠٨ ١٠ ٥٠ ٠٠	
A		..... دوريان	٠٨ ١٠ ٦٠ ٠٠	
A		..... غيرها:		
A		..... رمان	٠٨ ١٠ ٩٠ ١٠	

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A		... ايكي دنيا (بشملة) .....	٠٨ ١٠ ٩٠ ٢٠	
A		... صبير (تين شوكي أو برشومي) .....	٠٨ ١٠ ٩٠ ٣٠	
A		... غيرها .....	٠٨ ١٠ ٩٠ ٩٠	
		فواكه وثمار غير مطبوخة أو مطبوخة بالبخار أو مسلوقة بالماء، مجمدة، وإن احتوت على سكر مضاف أو مواد تحلية أخرى.		٠٨, ١١
B		... توت الأرض (فريز أو فراولة) .....	٠٨ ١١ ١٠ ٠٠	
B		... توت العليق وتوت عادي و كشمش أسود أو أبيض أو أحمر و عنب الثعلب .....	٠٨ ١١ ٢٠ ٠٠	
B		... غيرها .....	٠٨ ١١ ٩٠ ٠٠	
		فواكه وثمار، محفوظة مؤقتاً (مثلاً بغاز ثاني أكسيد الكبريت أو في ماء مملح أو مكبرت أو مضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.		٠٨, ١٢
B		... كرز .....	٠٨ ١٢ ١٠ ٠٠	
B		... غيرها .....	٠٨ ١٢ ٩٠ ٠٠	
		فواكه مجففة غير تلك المذكورة في البنود ٠٨, ٠١ إلى ٠٨, ٠٦، خليط من ثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل.		٠٨, ١٣
B		... مشمش .....	٠٨ ١٣ ١٠ ٠٠	
B		... خوخ أو برقوق من نوع (برونوس دوميستكا) .....	٠٨ ١٣ ٢٠ ٠٠	
B		... تفاح .....	٠٨ ١٣ ٣٠ ٠٠	
B		... فواكه أخرى:		
B		... كرز (وشنة) .....	٠٨ ١٣ ٤٠ ١٠	
B		... تمر هندي .....	٠٨ ١٣ ٤٠ ٢٠	
B		... كمثرى .....	٠٨ ١٣ ٤٠ ٣٠	
B		... غيرها .....	٠٨ ١٣ ٤٠ ٩٠	
B		... خليط ثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل .....	٠٨ ١٣ ٥٠ ٠٠	
		قشور حمضيات وقشور بطيخ (بما فيه الشمام)، طازجة أو مجمدة أو مجففة أو محفوظة مؤقتاً في ماء مملح أو مكبرت أو مضاف إليه مواد آخر بقصد الحفظ المؤقت.		٠٨, ١٤
%٥				

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		بن، وإن كان محمصاً أو منزوعاً منه الكافيين؛ قشور وغلالات بن؛ أبدال بن محتوية على بن بأية نسبة كانت.		٠٩,٠١
A		- بن غير محمص:		
		.. غير منزوع منه {الكافيين} ..	٠٩ ٠١ ١١ ٠٠	
A		.. منزوع منه {الكافيين} ..	٠٩ ٠١ ١٢ ٠٠	
A		- بن محمص:		
A		.. غير منزوع منه {الكافيين} ..	٠٩ ٠١ ٢١ ٠٠	
A		.. منزوع منه {الكافيين} ..	٠٩ ٠١ ٢٢ ٠٠	
A		- غيره.	٠٩ ٠١ ٩٠ ٠٠	
		شاي، وإن كان منكهاً.		٠٩,٠٢
A		- شاي أخضر (غير مخمر) في عبوات مباشرة لا يزيد وزن محتواها عن ٣ كيلو غرام ..	٠٩ ٠٢ ١٠ ٠٠	
A		- شاي أخضر (غير مخمر) في عبوات أخرى ..	٠٩ ٠٢ ٢٠ ٠٠	
		- شاي أسود (مخمر) وشاي مخمر جزئياً، في عبوات مباشرة لا يزيد وزن محتواها عن ٣ كيلو غرام:		
A		.. شاي مغلف باكياس صغيرة لا يزيد وزنها عن ٣ جرام	٠٩ ٠٢ ٣٠ ١٠	
A		.. غيرها ..	٠٩ ٠٢ ٣٠ ٩٠	
A		- شاي أسود (مخمر) وشاي مخمر جزئياً، في عبوات أخرى	٠٩ ٠٢ ٤٠ ٠٠	
		فلفل من جنس بيبير؛ ثمار من جنس كابسكوم (فليلة حارة) أو من جنس بيمنتا (فلفل حلو)، مجففة أو مجروشة أو مسحوقة.		٠٩,٠٤
		- فلفل من نوع {بيبير}:		
B		.. غير مجروش ولا مسحوق ..	٠٩ ٠٤ ١١ ٠٠	
B		.. مجروش أو مسحوق ..	٠٩ ٠٤ ١٢ ٠٠	
B		- ثمار من جنس كابسكوم (فليلة حارة) أو منجنس بيمنتا (فلفل حلو) مجففة أو مجروشة أو مسحوقة ..	٠٩ ٠٤ ٢٠ ٠٠	
B		فاتيليا ..	٠٩ ٠٥ ٠٠ ٠٠	٠٩,٠٥
		قرفة وأزهار شجرة القرفة.		٠٩,٠٦
		- غير مجروشة ولا مسحوقة:		
B		.. قرفة (سيناموم زيلانيكوم بلوم) ..	٠٩ ٠٦ ١١ ٠٠	
B		.. غيرها ..	٠٩ ٠٦ ١٩ ٠٠	
B		- مجروشة أو مسحوقة ..	٠٩ ٠٦ ٢٠ ٠٠	
B		قرنفل (كبوش وسيقان وثمار) ..	٠٩ ٠٧ ٠٠ ٠٠	٠٩,٠٧
		جوز الطيب وبسببسته وحب الهال (قاقلة).		٠٩,٠٨
A		- جوز الطيب ..	٠٩ ٠٨ ١٠ ٠٠	
	P	- بسببسة جوز الطيب ..	٠٩ ٠٨ ٢٠ ٠٠	
A		- حب الهال (قاقلة) ..	٠٩ ٠٨ ٣٠ ٠٠	
		بذور ينسون أو ينسون صيني (جاذبية) وشمرد وكزبرة وكمون وكراوية؛ حبات عرعر.		٠٩,٠٩
B		- بذور ينسون (بذور جاذبية) ..	٠٩ ٠٩ ١٠ ٠٠	
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A		- بذور كمون ..	٠٩ ٠٩ ٣٠ ٠٠	
A		- بذور كراوية ..	٠٩ ٠٩ ٤٠ ٠٠	

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B		.....- زعفران	٠٩ ١٠ ٢٠ ٠٠	
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B		-- مخاليط مذكورة في الملاحظة ١/ب من هذا الفصل ...	٠٩ ١٠ ٩١ ٠٠	
B		-- غيرها:		
B		.....- حلبة	٠٩ ١٠ ٩٩ ١٠	
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C		..... حنطة ( قمح ) صلبة	١٠.٠١ ١٠.٠٠	
		- غيرها:		
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C		..... خليط حنطة مع شيلم	١٠.٠١ ٩٠.٣٠	
A		..... شيلم ( جاودار )	١٠.٠٢ ٠٠.٠٠	١٠,٠٢
A		..... شعير.	١٠.٠٣ ٠٠.٠٠	١٠,٠٣
		شوفان.		١٠,٠٤
A		..... شوفان أشهب ( أو أسود )	١٠.٠٤ ٠٠.١٠	
A		..... شوفان أبيض ( أو أصفر )	١٠.٠٤ ٠٠.٢٠	
A		ذرة.		١٠,٠٥
A		..... تقاوي للبيذار	١٠.٠٥ ١٠.٠٠	
A		- غيرها:		
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A		..... ذرة بيضاء.	١٠.٠٥ ٩٠.٢٠	
A		..... ذرة سمراء.	١٠.٠٥ ٩٠.٣٠	
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A		..... - أرز مقشور (أرز أسمر)	١٠.٠٦ ٢٠.٠٠	
A		..... - أرز مضروب كلياً أو جزئياً وإن كان ممسوحاً أو ملمعاً	١٠.٠٦ ٣٠.٠٠	
A		..... - أرز مكسر.	١٠.٠٦ ٤٠.٠٠	
A		..... حبوب السور غوم.	١٠.٠٧ ٠٠.٠٠	١٠,٠٧
		حنطة سوداء ودخن وحبوب العصافير؛ حبوب		١٠,٠٨
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C		..... حنطة سوداء.	١٠.٠٨ ١٠.٠٠	
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A		..... حبوب العصافير	١٠.٠٨ ٣٠.٠٠	
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A		دقيق حبوب (عدا دقيق الحنطة {قمح} أو دقيق خليط الحنطة مع شيلم). --- دقيق شيلم .....	٠٢١٠ ٠٠ ١١	١١,٠٢
A		--- دقيق ذرة .....	٠٢٢٠ ٠٠ ١١	
A		--- غيرها:		
A		--- دقيق شعير .....	٠٢٩٠ ١٠ ١١	
A		--- دقيق شوفان .....	٠٢٩٠ ٢٠ ١١	
A		--- دقيق حبوب السور غوم .....	٠٢٩٠ ٣٠ ١١	
C		--- دقيق حنطة سوداء .....	٠٢٩٠ ٤٠ ١١	
A		--- دقيق دخن .....	٠٢٩٠ ٥٠ ١١	
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A		--- غيرها .....	٠٢٩٠ ٩٠ ١١	
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A		--- من حنطة سوداء .....	٠٣١٩ ٤٠	

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A		--- من حبوب آخر.....	٠٣ ١٩ ٩٠	
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		حبوب مشغولة بطريقة أخرى (مثلا مقشورة أو مفلطحة أو مدورة أو مقطعة أو مكسرة بشكل رقائق)، باستثناء الأرز الداخلة في البند ١٠,٠٦؛ نبت الحبوب، كامل أو مفطح أو مطحون أو بشكل رقائق. - حبوب مفلطة أو بشكل رقائق:		١١,٠٤
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%٥		-- من ذرة.....	٠٤ ٢٣ ٠٠	
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A		--- من اللوز .....	٠٦ ٣٠ ٢٠	
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A		--- من التمر .....	٠٦ ٣٠ ٣٠	
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A		--- غيرها .....	٠٦ ٣٠ ٩٠	
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A		.. نشاء منيهوط (مانيق) .....	٠٨ ١٤ ٠٠ ١١	
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A		.. نشاء أراروت .....	٠٨ ١٩ ٢٠ ١١	
A		.. نشاء لب النخل الهندي (ساجو) .....	٠٨ ١٩ ٣٠ ١١	
A		.. أنواع نشاء آخر .....	٠٨ ١٩ ٩٠ ١١	
A		- إينولين .....	٠٨ ٢٠ ٠٠ ١١	
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A		--- بذور خيار.....	٠٩ ٩١ ٥٠ ١٢	
A		--- بذور كوسه.....	٠٩ ٩١ ٦٠ ١٢	

فئة الرسم	الإجراء	الصفة	رمز النظام المنسق	البند
A		--- بذور قرع.....	٠٩ ٩١ ٧٠ ١٢	
A		--- بذور باننجان.....	٠٩ ٩١ ٨٠ ١٢	
A		--- غيرها:		
A		--- بذور خس.....	٠٩ ٩١ ٩١ ١٢	
A		--- بذور جرجير.....	٠٩ ٩١ ٩٢ ١٢	
A		--- بذور فلفل (من جنس كابسوم أو بينتما).....	٠٩ ٩١ ٩٣ ١٢	
A		--- غيرها.....	٠٩ ٩١ ٩٩ ١٢	
A		--- غيرها.....	٠٩ ٩٩ ٠٠ ١٢	
		أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكثلة؛ غبار حشيشه الدينار.		١٢,١٠
A		- أثمار (أقماع) حشيشه الدينار غير مجروشة ولا مسحوقة ولا بشكل مكثلات.....	١٠ ١٠ ٠٠ ١٢	
A		- أثمار (أقماع) حشيشه الدينار مجروشة أو مسحوقة أو بشكل كريات مكثلة؛ غبار حشيشه الدينار.....	١٠ ٢٠ ٠٠ ١٢	
		نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو		١٢,١١

فئة الرسم	الإجراء	الصفة	رمز النظام المنسق	البند
A		مسحوقة.		
		- جذور جنسج .....	١١ ٢٠ ٠٠	
	P		١٢	
	P	- أوراق الكوكا.....	١١ ٣٠ ٠٠	
			١٢	
	P	- قش خشخاش.....	١١ ٤٠ ٠٠	
			١٢	
A		- غيرها:		
		--- حب البركة (حبه سوداء).....	١١ ٩٠ ١٠	
			١٢	
	P	--- خشخاش أسود.....	١١ ٩٠ ٢٠	
			١٢	
B		--- شظايا وقطع خشب العود وخشب الصندل وأخشاب بخور	١١ ٩٠ ٣٠	
		أخر.....	١٢	
		--- نغناع.....	١١ ٩٠ ٤٠	
B			١٢	
B		--- كركديه.....	١١ ٩٠ ٥٠	
			١٢	
	P	--- قنب هندي.....	١١ ٩٠ ٦٠	
			١٢	
B		--- أعواد السواك.....	١١ ٩٠ ٧٠	
			١٢	
B		--- غيرها .....	١١ ٩٠ ٩٠	
			١٢	
		قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية آخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم)		١٢, ١٢

فئة الرسم	الإجراء	الصنف	رمز النظام المنسق	البند
		من النوع المستخدم أساساً للاستهلاك البشري، غير مذكورة ولا داخلة في مكان آخر.		
		- غيرها:		
A		--- شوندر السكر.....	١٢ ٩١ ٠٠ ١٢	
		-- غيرها:		
B		--- بذور بطيخ (أخضر وأصفر) .....	١٢ ٩٩ ١٠ ١٢	
B		--- قصب السكر .....	١٢ ٩٩ ٣٠ ١٢	
B		--- بذور يقطين وكوسة وقرع .....	١٢ ٩٩ 40 ١٢	
B		--- نوى ولب (قلب) المشمش والبرقوق (دراق).....	١٢ ٩٩ 50 ١٢	
B		--- غيرها .....	١٢ ٩٩ ٩٠ ١٢	
		قش وتبن وعصافات ( قشور) حيوب، خام وإن كانت مهشمة، مطحونة أو مضغوطة أو بشكل مكتلات.		١٢, ١٣
A		--- تبن.....	١٣ ٠٠ ١٠ ١٢	
A		--- غيرها .....	١٣ ٠٠ ٩٠ ١٢	
		ملفوف لفتي علفي وشوندر (بنجر) علفي وجذور علفية وكلاً وبرسيم (فصه) ونفل وكرنب علفي وترمس وكرسنة (بيقيه) ومنتجات علفية مماثلة		١٢, ١٤

فئة الرسم	الإجراء	الوصف	رمز النظام المنسق	البند
A		وإن كانت بشكل مكتلات. - مسحوق ومكتلات برسيم (فصه).....	١٤ ١٠ ٠٠ ١٢	
A		- غيرها:		
A		--- ترمس.....	١٤ ٩٠ ١٠ ١٢	
A		--- كرسنة (بيقيه) وجلبان.....	١٤ ٩٠ ٢٠ ١٢	
A		--- غيرها.....	١٤ ٩٠ ٩٠ ١٢	

الفئة	وحدة الاستيفاء	الصنف	رمز النظام المنسق	البند	
B		صمغ اللك؛ صموغ راتنجات و صموغ راتنجية و راتنجات زيتية (مثل البلاسم)، طبيعية.		١٣,٠١	
		- صمغ عربي .....	٠١ ٢٠ ٠٠		
			١٣		
		- غيرها:			
		A	--- كثيراء .....	٠١ ٩٠ ١٠	
			١٣		
		A	--- مستكا .....	٠١ ٩٠ ٢٠	
			١٣		
		A	--- جاوي .....	٠١ ٩٠ ٣٠	
			١٣		
		A	--- حلتيت .....	٠١ ٩٠ ٤٠	
			١٣		
		A	--- مر .....	٠١ ٩٠ ٥٠	
			١٣		
A	--- لبان ذكر .....	٠١ ٩٠ ٦٠			
	١٣				
B	--- لبان بخور .....	٠١ ٩٠ ٧٠			
	١٣				
B	--- لبان لامى .....	٠١ ٩٠ ٨٠			
	١٣				
		- غيرها:			
A	--- صموغ راتنجية .....	٠١ ٩٠ ٩١			
	١٣				
A	--- صموغ زيتية .....	٠١ ٩٠ ٩٢			
	١٣				
A	--- بلاسم طبيعية .....	٠١ ٩٠ ٩٣			
	١٣				
B	--- غيرها .....	٠١ ٩٠ ٩٩			
	١٣				
		عصارات و خلاصات نباتية، مواد بكتينية، بكتينات و بكتات، آجار - آجار وغيرها من مواد مخاطية و مكثفات، مشتقة من منتجات نباتية، وإن كانت معدله.		١٣,٠	
		- عصارات و خلاصات نباتية:		٢	
	P	--- أفيون .....	٠٢ ١١ ٠٠		
			١٣		
		- غيرها:			
	P	--- حشيش .....	٠٢ ١٩ ١٠		
			١٣		

الفئة	الصنف	رمز النظام المنسق	البند
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البند	رمز النظام المنسق	الصنف	القناة
١٤,٠٤		منتجات نباتية غير مذكورة ولا داخله في مكان آخر.	
	٠٤٩٠٢٠ ١٤	- غيرها: --- حناء.....	B

الفئة		الصنف	رمز النظام المنسق	البند
B	B	شحوم خنزير (بما فيها دهن الخنزير) وشحوم طيور دواجن عدا الداخلة في البند ٠٢,٠٩ أو ١٥,٠٣ --- شحوم طيور دواجن.....	٠١٠٠ ١٠ ١٥	١٥,٠١
		--- شحم عظم دواجن وشحوم مستحصل عليها من نفايا الدواجن .....	٠١٠٠ ٢٠ ١٥	
		--- دهن وشحم الخنزير بما فيها شحم العظم والشحوم المتحصل عليها من نفايات الخنزير .....	٠١٠٠ ٣٠ ١٥	X
B	A	شحوم ودهون فصائل البقر أو الضأن أو الماعز عدا الداخلة في البند ١٥,٠٣ --- شحوم ودهون فصائل البقر .....	٠٢٠٠ ١٠ ١٥	١٥,٠٢
		--- شحوم ودهون فصائل الضأن والماعز .....	٠٢٠٠ ٢٠ ١٥	
X	B	ستيارين دهن وشحم الخنزير وزيت دهن الخنزير وستيارين زيتي، وزيت دهن وشحم ومرجرين زيتي، غير مستحلبة ولا مخلوطة ولا محضرة بأي طرق أخرى. --- ستيارين زيتي: --- من خنزير.....	٠٣٠٠ ١١ ١٥	١٥,٠٣
		--- غيره.....	٠٣٠٠ ١٩ ١٥	
		--- مرجرين زيتي: --- من خنزير.....	٠٣٠٠ ٢١ ١٥	
		--- غيره.....	٠٣٠٠ ٢٩ ١٥	
		--- غيرها: --- من خنزير.....	٠٣٠٠ ٩١ ١٥	
		--- غيره.....	٠٣٠٠ ٩٩ ١٥	
		زيت فول الصويا وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام وإن كان قد أزيل صمغه.....	٠٧١٠ ٠٠ ١٥	١٥,٠٧
		--- غيره.....	٠٧٩٠ ٠٠ ١٥	
		زيت فول سوداني وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام .....	٠٨١٠ ٠٠	١٥,٠٨
		--- زيت خام .....		

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A	غيره .....	١٥ ٠٨ ٩٠ ٠٠	
	زيت زيتون وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً.	١٥	١٥,٠٩
B	- زيت العصرة الأولى (زيت بكر) .....	٠٩ ١٠ ٠٠ ١٥	
B	غيره .....	٠٩ ٩٠ ٠٠ ١٥	
B	زيوت آخر و جزيئاتها مستحصل عليها من زيتون فقط، وإن كانت مكررة ولكن غير معدلة كيميائياً، بما في ذلك مخاليط تلك الزيوت أو جزيئاتها مع زيوت أو جزيئات آخر داخله في البند ١٥,٠٩.	١٠ ٠٠ ٠٠ ١٥	١٥,١٠
B	زيت نخيل وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً.		١٥,١١
B	- زيت خام .....	١١ ١٠ ٠٠ ١٥	
B	غيره .....	١١ ٩٠ ٠٠ ١٥	
B	زيوت بذور عباد الشمس أو بذور القرطم أو بذور القطن وجزيئاته، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٢
B	- زيت بذور عباد الشمس أو القرطم وجزيئاتها:		
B	-- زيت خام .....	١٢ ١١ ٠٠ ١٥	
B	-- غيره .....	١٢ ١٩ ٠٠ ١٥	
B	- زيت بذرة القطن وجزيئاته:		
B	-- زيت خام وإن نزع منه الجوسيبول .....	١٢ ٢١ ٠٠ ١٥	
B	-- غيره .....	١٢ ٢٩ ٠٠ ١٥	
B	زيوت جوز الهند (كوبرا) أو نوى ثمرة النخيل أو نوى نخل البرازيل (ياباسو) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٣
B	- زيت جوز الهند (كوبرا) وجزيئاته:		
B	-- زيت خام .....	١٣ ١١ ٠٠ ١٥	
B	-- غيره .....	١٣ ١٩ ٠٠ ١٥	
B	- زيت نوى ثمرة النخيل أو نوى نخل البرازيل (ياباسو) وجزيئاته:		
B	-- زيت خام .....	١٣ ٢١ ٠٠ ١٥	
B	-- غيره .....	١٣ ٢٩ ٠٠	

الفئة	الوصف	رمز النظام المنسق	البند
B	زيت لفت سلجم أو خردل وجزيئها، وأن كانت مكررة، ولكن غير معدلة كيمياوياً.	١٥	١٥,١٤
B	- زيت لفت أو سلجم وجزيئاتها محتوي على نسبة قليلة من حامض الايروسيك:		
B	..... -- زيت خام	١٤ ١١ ٠٠	
B	..... -- غيرها:	١٥	
B	..... -- غيرها:	١٤ ١٩ ٠٠	
B	..... -- زيت خام:	١٥	
B	..... -- زيت خام:	١٤ ٩١ ٠٠	
B	..... -- غيرها:	١٥	
B	..... -- غيرها:	١٤ ٩٩ ٠٠	
B	..... -- زيت خام:	١٥	
B	زيوت ودهون نباتية ثابتة آخر (بما فيها زيت جوجوبا) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٥
B	- زيت بذر الكتان وجزيئاته:		
B	..... -- زيت خام	١٥ ١١ ٠٠	
B	..... -- غيره:	١٥	
B	..... -- زيت الذرة وجزيئاته:	١٥ ١٩ ٠٠	
B	..... -- زيت خام	١٥	
B	..... -- غيره:	١٥ ٢١ ٠٠	
B	..... -- زيت خروع وجزيئاته:	١٥	
B	..... -- زيت سمس وجزيئاته:	١٥ ٢٩ ٠٠	
B	..... -- زيت خروع وجزيئاته:	١٥	
B	..... -- زيت سمس وجزيئاته:	١٥ ٣٠ ٠٠	
B	..... -- غيره:	١٥	
B	..... -- زيت سمس وجزيئاته:	١٥ ٥٠ ٠٠	
B	..... -- غيره:	١٥	
B	..... -- زيت سمس وجزيئاته:	١٥ ٩٠ ٠٠	
B	..... -- زيت سمس وجزيئاته:	١٥	
B	دهون وشحوم وزيوت حيوانية أو نباتية وجزيئاتها، مهدرجة، كلياً أو جزئياً، معدلة الأسترة (المتغيرة أسترتها)، أو معاد أسترتها أو جليسرينية. محولة بطريقة الاليزه، وإن كانت مكررة، ولكن غير محضرة أكثر من ذلك.		١٥,١٦
B	- دهون وشحوم وزيوت حيوانية وجزيئاتها.....	١٦ ١٠ ٠٠	
B	مرجرين؛ مخاليط أو محضرات غذائية من دهون أو شحوم أو زيوت نباتية أو حيوانية أو من جزيئات دهون أو شحوم أو زيوت مختلفة داخلة في هذا الفصل، عدا الدهون والشحوم والزيوت الصالحة للأكل وجزيئاتها الداخلة في البند ١٥,١٦.	١٥	١٥,١٧

الفئة	الصف	رمز النظام المنسق	البند
A	- مرجرين عدا المرجرين السائل: --- غيره .....	١٧ ١٠ ٩٠ ١٥	١٥,٢٢
	ديجرا، بقايا ناتجة عن معالجة المواد الدهنية أو الشموع الحيوانية أو النباتية. --- بقايا ناتجة من معالجة المواد الدهنية أو الحيوانية أو النباتية .....	٢٢ ٠٠ ٢٠ ١٥	
A			

الفئة	الصنف	رمز النظام المنسق	رقم البند
	سجق (غليظ أو رفيع) ومنتجات مماثلة من لحوم أو من أحشاء وأطراف أو من دم حيواني؛ محضرات غذائية أساسها هذه المنتجات. --- معبأة في مصارين وأغلفة مماثلة (مارتديلا، سلامي، نقائق.. الخ):		١٦,٠١
X	--- من خنزير أو دم حيواني.....	٠١ ٠٠ ١١	١٦
A	--- غيره.....	٠١ ٠٠ ١٩	١٦
	--- معبأة في أوعية محكمة الغلق (معلبة أو ما يماثلها):		
X	--- من خنزير أو دم حيواني.....	٠١ ٠٠ ٢١	١٦
B	--- غيره.....	٠١ ٠٠ ٢٩	١٦
	--- مجمدة:		
X	--- من خنزير أو دم حيواني.....	٠١ ٠٠ ٣١	١٦
B	--- غيره.....	٠١ ٠٠ ٣٩	١٦
	محضرات وأصناف محفوظة آخر من لحوم أو من أحشاء وأطراف أو من دم حيواني. --- محضرات متجانسة:		١٦,٠٢
B	--- أغذية أطفال.....	٠٢ ١٠ ١٠	١٦
B	--- غيرها.....	٠٢ ١٠ ٩٠	١٦
	--- من أكباد أي من الحيوانات.....	٠٢ ٢٠ ٠٠	١٦
A	--- من الطيور الدواجن الداخلة في البند ٠١,٠٥:		
B	--- من حبش (ديوك ودجاجات رومية).....	٠٢ ٣١ ٠٠	١٦
A	--- من ديوك أو دجاجات من نوع جالوس	٠٢ ٣٢ ٠٠	١٦
B	--- ديمستكوس.....	٠٢ ٣٩ ٠٠	١٦
	--- غيرها.....		
	--- من فصيلة الخنازير:		
X	--- فخذ الخنزير وقطعه.....	٠٢ ٤١ ٠٠	١٦
X	--- كتف الخنزير وقطعه.....	٠٢ ٤٢ ٠٠	١٦
X	--- غيرها بما فيها المخاليط.....	٠٢ ٤٩ ٠٠	١٦
	--- من فصيلة الأبقار:		
B	--- بسطرما (لحم مبهر ومحضر ومحفف).....	٠٢ ٥٠ ١٠	١٦
B	--- غيرها (معلبة وما يماثلها).....	٠٢ ٥٠ ٩٠	

الفئة		الصنف	رمز النظام المنسق	رقم البند
B		- غيرها، بما فيها المحضرات من دم الحيوانات:	١٦	١٦,٠٣
		--- المحضرات الغذائية المحتوية على أكثر من ٢٠% وزناً من اللحم (وجبات جاهزة).....	٠٢٩٠ ١٠ ١٦	
A		--- أطراف وأحشاء من حيوانات:	١٦	
		--- السنة.....	٠٢٩٠ ٢١ ١٦	
A		--- غيرها (عدا الأكباد).....	٠٢٩٠ ٢٩ ١٦	
		--- محضرات من دم الحيوانات.....	٠٢٩٠ ٣٠ ١٦	
X		--- غيرها.....	٠٢٩٠ ٩٠ ١٦	
B		خلاصات وعصارات لحم أو أسماك أو قشريات أو رخويات و لافقاريات مائية أخرى.		
B		--- خلاصات وعصارات لحم.....	٠٣٠٠ ١٠ ١٦	

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	أنواع سكر آخر، بما فيها الكتوز و المالتوز والجلوكوز و الفركتوز النقية كيماوياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال عسل (عسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وعسل أسود محروقان (كاراميل). - لكتوز وسائل لكتوز:		١٧,٠٢
B	-- يحتوي وزناً على ٩٩% أو أكثر من الكتوز معبراً عنه بـ لكتوز لامائي محسوباً على المادة الجافة.....	٠٢ ١١ ٠٠ ١٧	
B	-- غيرها .....	٠٢ ١٩ ٠٠ ١٧	
B	- سكر قيقب وسائل قيقب .....	٠٢ ٢٠ ٠٠ ١٧	
B	- جلوكوز وسائل جلوكوز، لا يحتوي على فركتوز أو يحتوي على أقل من ٢٠% وزناً من الفركتوز محسوباً على الحالة الجافة .....	٠٢ ٣٠ ٠٠ ١٧	
B	- جلوكوز وسائل جلوكوز، يحتوي على فركتوز بنسبة ٢٠% أو أكثر وأقل من ٥٠% محسوباً وزناً على الحالة الجافة باستثناء السكر المنعكس .....	٠٢ ٤٠ ٠٠ ١٧	
B	- فركتوز نقي كيماوياً .....	٠٢ ٥٠ ٠٠ ١٧	
B	- أنواع آخر من الفركتوز وسائل الفركتوز تحتوي على أكثر من ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة باستثناء السكر المنعكس .....	٠٢ ٦٠ ٠٠ ١٧	
A	- غيرها من السكر بما فيها السكر المنعكس ومخاليط السوائل السكرية تحتوي على ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة:		
A	-- سكرز غير نقي كيماوياً .....	٠٢ ٩٠ ٢٠ ١٧	
A	-- سكر منعكس وإن كان نقياً كيماوياً .....	٠٢ ٩٠ ٣٠ ١٧	
A	-- فركتوز غير نقي كيماوياً .....	٠٢ ٩٠ ٤٠ ١٧	
B	- - - سوائل سكرية آخر، وإن كانت كثيفة، غير ملونة ولا معطرة .....	٠٢ ٩٠ ٥٠ ١٧	
B	-- سكر محروق (كاراميل) .....	٠٢ ٩٠ ٦٠ ١٧	
B	-- عسل صناعي.....	٠٢ ٩٠ ٧٠ ١٧	
B	-- غيرها.....	٠٢ ٩٠ ٩٠ ١٧	
B	عسل أسود (دبس سكر) ناتج من استخلاص أو تكرير السكر. - عسل أسود (دبس سكر).....	٠٣ ١٠ ٠٠ ١٧	١٧,٠٣

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B	- غيره .....	٠٣٩٠٠٠ ١٧	

الفئة	الوصف	رمز النظام المنسق	البند
B	عجائن غذائية وإن كانت مطبوخة أو محشوة (باللحم أو أية مادة أخرى) أو محضرة بطريقة أخرى مثل السباغتي أو المكرونة أو الشعيرية أو اللازانيا أو الجنوشي أو الرافيولي أو الكانيلوني؛ كسكسي (المغربية) وإن كانت محضرة. - عجائن غذائية غير مطبوخة ولا محشوة ولا محضرة بطرية أخرى: -- تحتوي على بيض: --- غيرها .....	١٩ ٠٢ ١١ ٩٠	١٩,٠٢

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B	خضر، فواكه، أثمار وأجزاء آخر من النباتات صالحة للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك. - خيار وقثاء وخيار محبب.....	٢٠٠١ ١٠٠٠	٢٠,٠١
B	- غيرها: --- خضر ونباتات صالحة للأكل:		
B	--- فطر و كما (فقع).....	٢٠٠١ ٩٠ ١١	
B	--- زيتون و قبار.....	٢٠٠١ ٩٠ ١٢	
B	--- فلفل أخضر.....	٢٠٠١ ٩٠ ١٣	
B	--- مخللات مشكلة (طرشي).....	٢٠٠١ ٩٠ ١٤	
B	--- بندورة.....	٢٠٠١ ٩٠ ١٥	
B	--- غيرها.....	٢٠٠١ ٩٠ ١٩	
B	--- فواكه وأثمار.....	٢٠٠١ ٩٠ ٢٠	
B	بندورة محضرة أو محفوظة بغير الخل أو حمض الخليك.		٢٠,٠٢
B	- بندورة، كاملة أو مقطعة.....	٢٠٠٢ ١٠٠٠	
B	- غيرها:		
B	--- هريس (معجون) البندورة.....	٢٠٠٢ ٩٠ ١٠	
B	--- غيرها.....	٢٠٠٢ ٩٠ ٩٠	
B	فطر و كما، محضر أو محفوظ بغير الخل أو حمض الخليك.		٢٠,٠٣
B	- فطر من جنس أجاريكوس.....	٢٠٠٣ ١٠٠٠	
A	.....		
A	- كما (فقع).....	٢٠٠٣ ٢٠٠٠	
B	- غيرها.....	٢٠٠٣ ٩٠٠٠	
B	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك مجمدة، عدا المنتجات الداخلة في البند ٢٠,٠٦.		٢٠,٠٤
B	- خضر آخر وخليط خضر:		
B	--- جزر.....	٢٠٠٤ ٩٠ ١٠	
B	--- بزالياء.....	٢٠٠٤ ٩٠ ٢٠	
B	--- فاصولياء.....	٢٠٠٤ ٩٠ ٣٠	
A	--- لوبيا.....	٢٠٠٤ ٩٠ ٤٠	
A	--- هليون.....	٢٠٠٤ ٩٠ ٥٠	
B	--- سباتخ.....	٢٠٠٤ ٩٠ ٦٠	
B	--- باميا.....	٢٠٠٤ ٩٠ ٧٠	
B	--- خضر مشكلة.....	٢٠٠٤ ٩٠ ٨٠	
A	--- غيرها.....	٢٠٠٤ ٩٠ ٩٠	
A	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك، غير مجمدة، عدا المنتجات الداخلة		٢٠,٠٥

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	<b>في البند ٢٠,٠٦.</b>		
	<b>- خضر متجانسة:</b>		
A	... لتغذية الأطفال	٢٠.٥١٠.١٠	
A	... للحمية	٢٠.٥١٠.٢٠	
A	... غيرها	٢٠.٥١٠.٩٠	
B	... بزالياء (بيزوم ساتيفيوم)	٢٠.٥٤٠.٠٠	
	<b>- لوبيا و فاصوليا (نوع فيجينا، نوع فاصولوس):</b>		
B	... لوبيا و فاصوليا، حبات	٢٠.٥٥١.٠٠	
B	... غيرها	٢٠.٥٥٩.٠٠	
B	... هليون	٢٠.٥٦٠.٠٠	
B	... زيتون	٢٠.٥٧٠.٠٠	
	<b>- خضر آخر وخليط خضر:</b>		
A	... براعم البوص الهندي (بامبو) .....	٢٠.٥٩١.٠٠	
	... غيره:		
	<b>- محضرة مع مواد آخر ومعدة للاستهلاك المباشر:</b>		
B	... فول مدمس	٢٠.٥٩٩.١١	
B	... حمص بالطحينة	٢٠.٥٩٩.١٢	
B	... خضر وبقول بالصلصات	٢٠.٥٩٩.١٣	
B	... غيرها	٢٠.٥٩٩.١٩	
	... غيرها:		
A	... بامياء	٢٠.٥٩٩.٩١	
A	... فول أخضر حب	٢٠.٥٩٩.٩٢	
A	... سباتخ	٢٠.٥٩٩.٩٣	
B	... خرشوف (انكار ارضي شوكي)	٢٠.٥٩٩.٩٤	
A	... خضر مشكلة	٢٠.٥٩٩.٩٥	
A	... ملفوف مخمر (شوكورت)	٢٠.٥٩٩.٩٦	
B	... ورق العنب	٢٠.٥٩٩.٩٧	
A	... خضر ونباتات آخر	٢٠.٥٩٩.٩٩	
	<b>خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات</b>	٢٠.٠٦.٠٠.٠٠	٢٠,٠٦
B	<b>آخر، محفوظة بالسكر (بطريقة التقطير أو التبلور).</b>		
	<b>مربي و هلام فواكه، و خبيص (مرملاد) و هريس</b>		٢٠,٠٧
	<b>أو عجن فواكه أو أثمار، متحصل عليها بالطبخ</b>		
	<b>وإن أضيف إليها سكر أو مواد تحلية آخر.</b>		
	<b>- خضر متجانسة:</b>		
B	... لتغذية الأطفال	٢٠.٠٧١٠.١٠	
A	... للحمية	٢٠.٠٧١٠.٢٠	
B	... غيرها	٢٠.٠٧١٠.٩٠	
	<b>- غيرها:</b>		
	<b>- حمضيات:</b>		
A	... خبيص (مرملاد)	٢٠.٠٧٩١.١٠	
A	... غيرها	٢٠.٠٧٩١.٩٠	

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	-- غيرها:		
	--- مربيات و هلام فواكه آخر:		
B	.... خوخ.....	٢٠٠٧٩٩١١	
B	.... مشمش.....	٢٠٠٧٩٩١٢	
B	.... تفاح.....	٢٠٠٧٩٩١٣	
B	.... بطيخ.....	٢٠٠٧٩٩١٤	
B	.... كرز.....	٢٠٠٧٩٩١٥	
B	.... فراولة.....	٢٠٠٧٩٩١٦	
B	.... توت.....	٢٠٠٧٩٩١٧	
B	.... غيرها.....	٢٠٠٧٩٩١٩	
B	.... قمر الدين.....	٢٠٠٧٩٩٢٠	
A	.... ملين (من لب الزبيب).....	٢٠٠٧٩٩٣٠	
B	.... غيرها.....	٢٠٠٧٩٩٩٠	
	فواكه أو أثمار وأجزاء نباتات آخر صالحة للأكل محضرة أو محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية آخر أو كحول، غير مذكورة ولا داخلة في مكان آخر. - أثمار قشرية وفول سوداني و بذور آخر وإن كانت مخلوطة:		٢٠,٠٨
	-- فول سوداني:		
B	.... محمص وإن كان مملحاً.....	٢٠٠٨١١١٠	
B	.... زبدة الفول السوداني.....	٢٠٠٨١١٢٠	
B	-- غيرها، بما فيها المخالط:		
B	.... أثمار قشرية محمصة وإن كانت مملحة:		
B	.... لوز.....	٢٠٠٨١٩١١	
B	.... فستق.....	٢٠٠٨١٩١٢	
B	.... بندق.....	٢٠٠٨١٩١٣	
B	.... غيرها.....	٢٠٠٨١٩١٩	
B	.... مخالط.....	٢٠٠٨١٩٢٠	
B	.... أناناس.....	٢٠٠٨٢٠٠٠	
B	.... حمضيات.....	٢٠٠٨٣٠٠٠	
B	.... كمثرى (أجاص).....	٢٠٠٨٤٠٠٠	
A	.... مشمش.....	٢٠٠٨٥٠٠٠	
B	.... كرز.....	٢٠٠٨٦٠٠٠	
B	.... دراق بما فيه النكتارين (خوخ).....	٢٠٠٨٧٠٠٠	
B	.... توت الأرض (فريز - فراولة).....	٢٠٠٨٨٠٠٠	
	- غيرها بما فيها المخالط عدا الداخلة في البند الفرعي :٢٠٠٨١٩		
B	.... قلب النخيل.....	٢٠٠٨٩١٠٠	
B	.... مخالط.....	٢٠٠٨٩٢٠٠	
B	.... غيرها.....	٢٠٠٨٩٩٠٠	
	عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية آخر. - عصير برتقال:		٢٠,٠٩

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B	مجعد .....	٢٠٠٩ ١١ ٠٠	
B	غير مجعد، لا تزيد قيمة بريكس فيه عن ٢٠ .....	٢٠٠٩ ١٢ ٠٠	
B	غيره .....	٢٠٠٩ ١٩ ٠٠	
B	عصير ليمون هندي (جريب فروت) بما فيها البوملي:		
B	لا تزيد قيمة بريكس فيه عن ٢٠ .....	٢٠٠٩ ٢١ ٠٠	
B	غيره .....	٢٠٠٩ ٢٩ ٠٠	
B	عصير حمضيات آخر:		
B	قيمة بريكس لا تزيد عن ٢٠:		
B	عصير ليمون .....	٢٠٠٩ ٣١ ١٠	
B	غيره .....	٢٠٠٩ ٣١ ٩٠	
B	غيره .....	٢٠٠٩ ٣٩ ٠٠	
B	عصير أناناس:		
B	قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٤١ ٠٠	
B	غيره .....	٢٠٠٩ ٤٩ ٠٠	
B	عصير طماطم (بندورة) .....	٢٠٠٩ ٥٠ ٠٠	
B	عصير عنب (بما فيه سلاف العنب):		
B	قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٦١ ٠٠	
B	غيره .....	٢٠٠٩ ٦٩ ٠٠	
B	عصير تفاح:		
B	قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٧١ ٠٠	
B	غيره .....	٢٠٠٩ ٧٩ ٠٠	
B	عصير أي صنف آخر من الفواكه أو الخض:		
B	دبس تمر (عصير التمر) .....	٢٠٠٩ ٨٠ ١٠	
B	عصير منجعة:		
B	غير مركز .....	٢٠٠٩ ٨٠ ٢١	
B	غيره .....	٢٠٠٩ ٨٠ ٢٩	
B	عصير جوافة:		
B	غير مركز .....	٢٠٠٩ ٨٠ ٣١	
B	غيره .....	٢٠٠٩ ٨٠ ٣٩	
B	عصير جزر:		
B	غير مركز .....	٢٠٠٩ ٨٠ ٤١	
B	غيره .....	٢٠٠٩ ٨٠ ٤٩	
B	غيرها .....	٢٠٠٩ ٨٠ ٩٠	
B	مخاليط عصائر:		
B	غير مركزة .....	٢٠٠٩ ٩٠ ١٠	
B	غيرها .....	٢٠٠٩ ٩٠ ٩٠	

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	مشروبات مخمرة آخر (شراب تفاح أو كمثرى أو عسل مثلاً)؛ مخاليط مشروبات مخمرة ومخاليط مشروبات مخمرة مع مشروبات لا كحولية غير داخلة أو مذكورة في مكان آخر.....	٢٢٠٦٠٠٠٠	٢٢,٠٦
X	كحول ايثيل غير معطل لا يقل معيار الكحول الحجمي فيه عن ٨٠% حجماً؛ كحول ايثيل معطل وغيره من المشروبات الروحية المعطلة المحولة، من أي عيار كان.		٢٢,٠٧
A	--- كحول ايثيل غير معطل لا يقل معيار الكحول الحجمي فيه عن ٨٠% حجماً: .....	٢٢٠٧١٠١٠	
A	--- غير معطل ..... ..	٢٢٠٧١٠٩٠	
A	--- كحول ايثيل معطل وغيره من المشروبات الروحية المعطلة من أي عيار كان: .....		
A	--- كحول ايثيل معطل: .....	٢٢٠٧٢٠١١	
	--- غير معطل ..... ..	٢٢٠٧٢٠١٩	
X	--- غير معطل ..... ..	٢٢٠٧٢٠٩٠	
	كحول ايثيل غير معطل يقل معيار الكحول الحجمي فيه عن ٨٠% حجماً؛ مشروبات روحية ومشروبات كحولية معطرة (ليكور) ومشروبات روحية أخرى.		٢٢,٠٨
X	--- غير معطل ..... ..	٢٢٠٨٩٠٩٠	
	خل وأبداله صالحة للأكل متحصل عليها من حامض الخليك.		٢٢,٠٩
B	--- خل ..... ..	٢٢٠٩٠٠١٠	
B	--- أبدال خل ..... ..	٢٢٠٩٠٠٢٠	

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	دقيق وسميد ومكتلات من لحوم أو أحشاء وأطراف أو أسماك أو قشريات أو رخويات أو غيرها من لافقاريات مائية، غير صالحة للاستهلاك البشري؛ حثالة شحوم حيوانية.		٢٣,٠١
A	- دقيق وسميد ومكتلات، من لحوم أو أحشاء وأطراف؛ حثالات شحوم حيوانية .....	٢٣ ٠١ ١٠ ٠٠	
	نخالة ونخالة جريش وغيرها من بقايا غريبة أو طحن أو معالجة الحبوب أو البقول وإن كانت بشكل مكثلات.		٢٣,٠٢
A	- من ذرة.....	٢٣ ٠٢ ١٠ ٠٠	
A	- من حنطة (قمح).....	٢٣ ٠٢ ٣٠ ٠٠	
B	- من حبوب آخر.....	٢٣ ٠٢ ٤٠ ٠٠	
A	- من بقول.....	٢٣ ٠٢ ٥٠ ٠٠	
	بقايا صناعة النشاء وبقايا مماثلة، تفل شوندر (بنجر) وتفل قصب سكر وغيرها من نفايات وبقايا صناعات السكر والبيرة والتقطير، وإن كانت بشكل مكثلات.		٢٣,٠٣
A	- بقايا صناعة النشاء وبقايا مماثلة.....	٢٣ ٠٣ ١٠ ٠٠	
A	- تفل شوندر وتفل قصب سكر وغيرها من نفايات صناعات السكر.....	٢٣ ٠٣ ٢٠ ٠٠	
A	- بقايا ونفايات صناعة البيرة أو التقطير.....	٢٣ ٠٣ ٣٠ ٠٠	
A	كسب وغيرها من بقايا صلبة ، وإن كانت مجروشة أو بشكل مكثلات، ناتجة عن استخراج زيت فول الصويا .....	٢٣ ٠٤ ٠٠ ٠٠	٢٣,٠٤
A	كسب وغيرها من بقايا صلبة، وإن كانت مطحونة أو بشكل مكثلات، ناتجة عن استخراج زيت الفول السوداني.....	٢٣ ٠٥ ٠٠ ٠٠	٢٣,٠٥
	كسب وغيرها من بقايا صلبة وإن كانت مطحونة أو بشكل مكثلات ناتجة عن استخلاص الزيوت والدهون النباتية، عدا الداخلة منها في البند ٢٣,٠٤ أو ٢٣,٠٥.		٢٣,٠٦
B	- من بذور القطن.....	٢٣ ٠٦ ١٠ ٠٠	
A	- من بذور الكتان.....	٢٣ ٠٦ ٢٠ ٠٠	
A	- من بذور عباد الشمس.....	٢٣ ٠٦ ٣٠ ٠٠	
	- من بذور اللفت أو السلجم (كولزا):		
	- من بذور اللفت أو السلجم بنسبة قليلة من حامض الأيروسيك.....	٢٣ ٠٦ ٤١ ٠٠	
B	- غيرها.....	٠٦ ٤٩ ٠٠	
		٢٣	
A	- من بذور جوز الهند أو من كوبرا.....	٢٣ ٠٦ ٥٠ ٠٠	
A	- من بذور جوز أو نوى النخيل.....	٢٣ ٠٦ ٦٠ ٠٠	
B	- غيرها.....	٢٣ ٠٦ ٩٠ ٠٠	

الفئة	الوصف	رمز النظام المنسق	البند
	رواسب نبيذ؛ طرطير خام.		٢٣,٠٧
	--- رواسب نبيذ.....	٢٣.٠٧.٠٠.١٠	
	--- طرطير خام.....	٢٣.٠٧.٠٠.٢٠	
A	مواد نباتية ونفايات وفضلات وبقايا ومنتجات نباتية ثانوية، وإن كانت بشكل مكثبات، من الأنواع المستعملة في تغذية الحيوانات، غير مذكورة ولا داخلة في مكان آخر. ....	٢٣.٠٨. . . . .	٢٣,٠٨
%	محضرات من الأنواع المستعملة لتغذية الحيوانات.		٢٣,٠٩
B	- أغذية كلاب أو قطط، مهيأة للبيع بالتجزئة ..... - غيرها:	٢٣.٠٩.١٠. . . .	
B	--- أغذية للأسماك وطيور الزينة.....	٢٣.٠٩.٩٠.١٠	
B	--- أغذية للطيور والدواجن.....	٢٣.٠٩.٩٠.٢٠	
B	--- أعلاف للحيوانات:		
B	--- أحجار ملحية تحتوي على مواد غذائية.....	٢٣.٠٩.٩٠.٣١	
B	--- غيرها.....	٢٣.٠٩.٩٠.٣٩	
B	--- بديل الحليب لتغذية صغار الحيوانات.....	٢٣.٠٩.٩٠.٤٠	
B	--- محضرات مركزة لصناعة الأعلاف.....	٢٣.٠٩.٩٠.٥٠	
B	--- غيرها.....	٢٣.٠٩.٩٠.٩٠	

الفئة	الوصف	رمز النظام المنسق	البند
	تبغ خام أو غير مصنع وفضلاته.		٢٤,٠١
C	--- تبغ بأضلاعه.....	٢٤.٠١.١٠. . . .	
C	--- تبغ مزال الأضلاع كلياً أو جزئياً.....	٢٤.٠١.٢٠. . . .	
	--- فضلات تبغ:		
C	--- صالحة للاستعمال كتبغ (دقة).....	٢٤.٠١.٣٠.١٠	
C	--- غيرها.....	٢٤.٠١.٣٠.٩٠	
	لفائف غليظة (سيجار) بأنواعه، لفايف صغيرة (سيجاريللوس) و لفايف عادية (سجانر)، من تبغ أو من أبداله.		٢٤,٠٢
C	- لفايف غليظة (سيجار) بأنواعه ولفائف صغيرة (سيجاريللوس) محتوية على تبغ .....	٢٤.٠٢.١٠. . . .	
C	- لفايف عادية (سجاير) محتوية على تبغ.....	٢٤.٠٢.٢٠. . . .	
	- غيرها:		
C	--- سيجار من أبدال التبغ ( لا يحتوي على تبغ أو نيكوتين ) .....	٢٤.٠٢.٩٠.١٠	
C	--- سجاير كأبدال للتبغ ( لا تحتوي على التبغ أو النيكوتين ) .....	٢٤.٠٢.٩٠.٢٠	

الفئة	الصف	رمز النظام المنسق	البند
	أنواع آخر من تبغ مصنع أو أبدال تبغ مصنعة؛ تبغ متجانس أو مجدد؛ خلاصات وأرواح تبغ. - تبغ للتدخين، وإن احتوى على أبدال تبغ بأية نسبة كانت: --- تبغ مفروم أو مكبوس للتدخين (فرط للسجاير اللف).....	٢٤ ٠٣ ١٠ ١٠	٢٤,٠٣
C	--- تبغ مفروم أو مكبوس للغلايين.....	٢٤ ٠٣ ١٠ ٢٠	
C	--- تتنباك مفروم أو مكبوس مهيا للبيع بالتجزئة ..	٢٤ ٠٣ ١٠ ٣٠	
C	--- غيرها.....	٢٤ ٠٣ ١٠ ٩٠	
C	- غيره: --- تبغ "متجانس" أو "مجدد".....	٢٤ ٠٣ ٩١ ٠٠	
C	--- غيرها:		
C	--- تبغ مكبوس أو مرطب لصنع السعوط (نشوق).....	٢٤ ٠٣ ٩٩ ١٠	
C	--- تبغ مفروم أو مكبوس للمضغ.....	٢٤ ٠٣ ٩٩ ٢٠	
C	--- سعوط (نشوق).....	٢٤ ٠٣ ٩٩ ٣٠	
C	--- جراك.....	٢٤ ٠٣ ٩٩ ٤٠	
C	--- خلاصات وأرواح تبغ.....	٢٤ ٠٣ ٩٩ ٥٠	
C	--- معسل.....	٢٤ ٠٣ ٩٩ ٦٠	
C	--- غيرها.....	٢٤ ٠٣ ٩٩ ٩٠	

## الملحق (٢)

## المعاملة الجمركية التفضيلية المطبقة على واردات سويسرا من منتجات دول المجلس

تلتزم سويسرا بتخفيض أو إلغاء الرسوم الجمركية على وارداتها من منشأ دول مجلس التعاون لدول الخليج العربية وفقا لما هو موضح إزاء كل بند في الجدول التالي. وإذا كان التخفيض يندرج تحت العمود (٣)، فإن سويسرا تلتزم بعدم فرض رسم جمركي أعلى مما هو محدد في ذلك العمود. أما إذا كان التخفيض يندرج تحت العمود (٤)، فإن سويسرا تلتزم بتخفيض الرسم الجمركي المطبق وقت الاستيراد بالقدر المحدد في ذلك العمود.

بند التعريفية	وصف السلعة	(١) فئة الرسم الملتمزم به لمنظمة التجارة العالمية (فرنك/١٠٠ كجم قائم)	(٢) فئة الرسم المطبق للدولة الأولى بالرعاية (فرنك/١٠٠ كجم قائم)	(٣) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٤) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)
٠١٠١	خيول وحمير وبغال و كوادن (نغال)، حيه - أصيلة للإنسال -- خيول				
٠١٠١١.١١	--- في حدود الحصاة الجمركية (رقم ١) - غيرها -- غيرها --- غيرها	١٢٠	١٢٠	اعفاء	
٠١٠١٩.٩٥	في حدود الحصاة الجمركية (رقم ١) حيوانات حية من فصيلة الأبقار - غيرها -- غيرها	١٢٠	١٢٠	اعفاء	
٠١٠٢٩.٩١	--- في حدود الحصاة الجمركية (رقم ٢) حيوانات حية من فصيلتي الضأن والماعز - من فصيلة الضأن	٦٠	٦٠	اعفاء	
٠١٠٤١.١٠	--- في حدود الحصاة الجمركية (رقم ٤) (للإنسال) - من فصيلة الماعز	٢٥	٥		
٠١٠٤٢.١٠	--- في حدود الحصاة الجمركية (رقم ٤) (للإنسال)	٤٣	٣	٣	
٠١٠٥	ديوك ودجاجات، من فصيلة جالوس دومستكوس، بط، أوز، ديوك ودجاجات رومية، دجاج غينيا (غرغر)، حيه من الأنواع الأليفة - بوزن لا يزيد عن ١٨٥ غرام				



بند التعريف	وصف السلعة	(١) فئة الرسم الملتمزم به لمنظمة التجارة العالمية (فرنك/١٠٠ كجم قائم)	(٢) فئة الرسم المطبق للدولة الأولى بالرعاية MFN (فرنك/١٠٠ كجم قائم)	(٣) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٤) فئة رسم MFN المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)
٥١١	منتجات حيوانية الأصل غير مذكورة ولا داخلة في مكان آخر؛ حيوانات ميتة مما يشمله الفصلان (١) أو (٣)، غير صالحة للاستهلاك البشري				
	- مني ذكور الأبقار				
٥١١١٠١٠	-- في حدود الحصص الجمركية (الحصص رقم ١٢)	٠,١٠	٠,١٠	إعفاء	
	-- منتجات أسماك أو قشريات أو رخويات أو لافقاريات مائية أخرى؛ حيوانات ميتة مما يشمله الفصل (٣)				
٥١١٩١٩٠	--- غيرها	إعفاء	إعفاء	إعفاء	
	-- غيرها				
٥١١٩٩٨٠	--- غيرها	إعفاء	إعفاء	إعفاء	
٦٠١	بصيلات وبصيلات ودرنات وجذور درنيه وبصيليه، سيقان أرضية (جذامير أو رزومات)، راقدة أو منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا) عدا الجذور المذكورة في البند ١٢,١٢				
	- بصيلات وبصيلات ودرنات وجذور درنيه وبصيليه، سيقان أرضية (جذامير أو رزومات)، راقدة				
٦٠١١٠٩٠	-- غيرها	٣٩	٣٩	إعفاء	
	- بصيلات وبصيلات ودرنات وجذور درنيه وبصيليه، سيقان أرضية (جذامير أو رزومات)، منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا)				
٦٠١٢٠١٠	-- نباتات وجذور هندباء (شيكوريا)	١٨,٧٠	١,٤٠		١,٤٠
٦٠١٢٠٢٠	-- في أحواض أو أوعية، عدا الزنبق و نباتات الهندباء (شيكوريا)	٢٢	٢٢	إعفاء	
	-- غيرها				
٦٠١٢٠٩١	--- منبته أو مزهرة	٧٣	٧٣	إعفاء	
٦٠١٢٠٩٩	--- غيرها	٣٩	٣٩	إعفاء	
٦٠٢	نباتات حية أخرى (بما فيها جذورها) فسانل وطعوم، بياض الفطر				
٦٠٢١٠٠٠	- فسانل دون جذور وطعوم	٦,٨٠	٦,٨٠	إعفاء	
٦٠٣	أزهار وبراعم أزهار، مقطوفة، للباقات أو للتزيين، رطبة أو يابسة أو مبيضة أو مصبوغة أو مشربة أو محضرة بطريقة أخرى				
	- طازجة				
	-- أزهار				
	--- من ١ مايو لغاية ٢٥ أكتوبر				

بند التعريفية	وصف السلعة	(١) فئة الرسم الملتمزم به لمنظمة التجارة العالمية (فرنك/١٠٠ كجم قائم)	(٢) فئة الرسم المطبق للدولة الأولى بالرعاية (فرنك/١٠٠ كجم قائم)	(٣) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٤) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)
٠٦٠٣١١١٠	-- في حدود الحصاة الجمركية (الحصاة رقم ١٣)	١٣	١٢,٥	إعفاء	
	-- قرنفل				
٠٦٠٣١٢١٠	-- في حدود الحصاة الجمركية (الحصاة رقم ١٣)	٢٥	٢٥	إعفاء	
	- غيرها	إعفاء	إعفاء	إعفاء	
٠٦٠٣٩٠١٠	-- مجففة، طبيعية				
٠٦٠٣٩٠٩٠	-- غيرها (مبيضة أو مصبوغة أو مشربة)	٦٣	٦٣	إعفاء	
٠٦٠٤	أغصان وارفه وأوراق وأفنان وغيرها من أجزاء النباتات، دون أزهار أو براعم وأعشاب وطحالب وأشنة للباقات أو للزينة، رطبة أو مجففة أو مصبوغة أو مبيضة أو مشربة أو محضرة بطريقة أخرى				
	- طحالب وأشنة				
٠٦٠٤١٠١٠	-- رطبة أو ليست محضرة أكثر من التجفيف	٦	إعفاء	إعفاء	
٠٦٠٤١٠٩٠	-- غيرها	٩٠	٩٠	إعفاء	
	- غيرها				
	-- رطبة				
	--- من نباتات خشبية				
٠٦٠٤٩١٩٠	أشجار عيد الميلاد وأغصان الصنوبر	٦	إعفاء	إعفاء	
٠٦٠٤٩١٩٠	---- غيرها	٦	٥	٥	
	--- غيرها	٦	إعفاء	إعفاء	
	-- غيرها				
٠٦٠٤٩٩١٠	--- ليست محضرة أكثر من التجفيف	٠,٤٠	إعفاء	إعفاء	
٠٦٠٤٩٩٩٠	--- غيرها (مبيضة أو مصبوغة أو مشربة)	٢٥	٢٥	إعفاء	
٠٧٠١	بطاطس (بطاطا) طازجة أو مبردة				
	- تقاوي للزرع				
٠٧٠١١٠١٠	-- في حدود الحصاة الجمركية (الحصاة رقم ١٤)				
٠٧٠٢	بندورة (طماطم) طازجة أو مبردة				
٠٧٠٢٠٠١٠	-- من ٢١ أكتوبر لغاية ٣٠ إبريل				
٠٧٠٢٠٠٢٠	-- من ٢١ أكتوبر لغاية ٣٠ إبريل				
٠٧٠٢٠٠٣٠	-- من ٢١ أكتوبر لغاية ٣٠ إبريل				
٠٧٠٢٠٠٩٠	-- من ٢١ أكتوبر لغاية ٣٠ إبريل				
٠٧٠٣	بصل وعسقلان وثوم وكراث وخضر				

(٤) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٣) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٢) فئة الرسم المطبق للدولة الأولى بالرعاية (فرنك/١٠٠ كجم قائم)	(١) فئة الرسم الملتمزم به لمنظمة التجارة العالمية (فرنك/١٠٠ كجم قائم)	تومية آخر، طازجة أو مبردة	بند التعريفية
	إعفاء	٠,٢٠	٠,٢٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠١٣
	إعفاء	٢,٩٠	٢,٩٠	من ٣١ أكتوبر لغاية ٣١ مارس	٠٧٠٣١٠٢٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٢١
	إعفاء	٢,٩٠	٢,٩٠	من ٣١ أكتوبر لغاية ٣١ مارس	٠٧٠٣١٠٣٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٣١
	إعفاء	٢,٩٠	٢,٩٠	من ١٦ مايو لغاية ٢٩ مايو	٠٧٠٣١٠٤٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٤١
	إعفاء	٢,٩٠	٢,٩٠	من ١٦ مايو لغاية ٢٩ مايو	٠٧٠٣١٠٥٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٥١
	إعفاء	٢,٩٠	٢,٩٠	من ١٦ مايو لغاية ٢٩ مايو	٠٧٠٣١٠٦٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٦١
	إعفاء	٢,٩٠	٢,٩٠	من ١٦ مايو لغاية ٢٩ مايو	٠٧٠٣١٠٧٠
	إعفاء	٢,٩٠	٢,٩٠	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٣١٠٧١
	إعفاء	٢,٩٠	٢,٩٠	عسقلان	٠٧٠٣١٠٨٠
	إعفاء	إعفاء	إعفاء	- ثوم	٠٧٠٣٢٠٠٠
				كرنب وملفوف وقرنبيط وخضر مماثلة صالحة للأكل من جنس براسيكا، طازجة أو مبردة - قرنبيط ورووس بروكلي	٠٧٠٤
	إعفاء	٧	٧	من ١ ديسمبر لغاية ٣٠ إبريل	٠٧٠٤١٠١٠
	إعفاء	٧	٧	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٤١٠١١
	إعفاء	٧	٧	من ١ ديسمبر لغاية ٣٠ إبريل	٠٧٠٤١٠٢٠
	إعفاء	٧	٧	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٤١٠٢١
	إعفاء	٧	٧	من ١ ديسمبر لغاية ٣٠ إبريل	٠٧٠٤١٠٩٠
	إعفاء	٧	٧	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٤١٠٩١
				- غيرها	
				-- ملفوف احمر	
	إعفاء	٣	٣	من ١٦ مايو لغاية ٢٩ مايو	٠٧٠٤٩٠١١
	إعفاء	٣	٣	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٤٩٠١٨
				- ملفوف ابيض	
	إعفاء	٣	٣	من ٢ مايو لغاية ١٤ مايو	٠٧٠٤٩٠٢٠
	إعفاء	٣	٣	في حدود الحصصة الجمركية (الحصصة رقم ١٥)	٠٧٠٤٩٠٢١

				-- ملفوف سافوا	
	إعفاء	٣	٣	--- من ١٦ مارس لغاية ٣١ مارس	٠٧٠٤٩٠٣٠
	إعفاء	٣	٣	--- من ١١ مايو لغاية ٢٤ مايو	٠٧٠٤٩٠٤٠
	إعفاء	٣	٣	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٤٩٠٤١
				-- بروكلي	
	إعفاء	١٠	١٠	--- من ١ ديسمبر لغاية ٣٠ إبريل	٠٧٠٤٩٠٥٠
	إعفاء	١٠	١٠	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٤٩٠٥١
				بقول قرنية مفصصة أو غير مفصصة، طازجة أو مبردة - بازلأء ( بيسوم ساتيفوم)	٠٧٠٨
				-- بازلأء سكرية	
	إعفاء	١٠	١٠	--- من ٦١ اغسطس لغاية ١٩ مايو	٠٧٠٨١٠١٠
				-- غيرها	
	إعفاء	١٠	١٠	--- من ١٦ اغسطس لغاية ١٩ مايو	٠٧٠٨١٠٢٠
				-- لوبيا وفاصوليا (فيجينيا ، فاسيولوس)	
	إعفاء	٨,٥	٨,٥	--- مفصصة	٠٧٠٨٢٠١٠
	إعفاء	١٠	١٠	--- من ١٦ نوفمبر لغاية ١٤ يونيو	٠٧٠٨٢٠٢١
	إعفاء	١٠	١٠	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٨٢٠٢٨
	إعفاء	١٠	١٠	--- من ١٦ نوفمبر لغاية ١٤ يونيو	٠٧٠٨٢٠٣١
	إعفاء	١٠	١٠	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٨٢٠٣٨
				-- لوبيا (رقيعة جدا، بحد ادنى ٥٠٠ كجم)	
	إعفاء	١٠	١٠	--- من ١٦ نوفمبر لغاية ١٤ يونيو	٠٧٠٨٢٠٤١
	إعفاء	١٠	١٠	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٨٢٠٤٨
				-- غيرها	
	إعفاء	١٠	١٠	--- من ١٦ نوفمبر لغاية ١٤ يونيو	٠٧٠٨٢٠٩١
	إعفاء	١٠	١٠	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٨٢٠٩٨
				- بقول قرنية آخر	
				-- غيرها	
				--- للاستهلاك الادمي	
	إعفاء	١٠	١٠	--- من ١ نوفمبر لغاية ٣١ مايو	٠٧٠٨٩٠٨٠
	إعفاء	٧	٧	--- غيرها	٠٧٠٨٩٠٩٠
				خضر آخر، طازجة أو مبردة	٠٧٠٩
				-- هليون أخضر	
	إعفاء	إعفاء	إعفاء	--- من ١٦ يونيو لغاية ٣٠ إبريل	٠٧٠٩٢٠١٠
	إعفاء	إعفاء	إعفاء	---- في حدود الحصّة الجمركية (الحصّة رقم ١٥)	٠٧٠٩٢٠١١
				- باذنجان	
	إعفاء	١٠	١٠	--- من ١٦ أكتوبر لغاية ٣١ مايو	٠٧٠٩٣٠١٠
	إعفاء	٨,٥	٨,٥	-- فطرمن جنس أجاريكوس	٠٧٠٩٥١٠٠

	إعفاء	٨,٥	٨,٥	-- غيرها	٠٧٠٩٥٩٠٠
				-- فلفل حلو	
	إعفاء	٦	٦	--- من ١ نوفمبر لغاية ٣١ مارس	٠٧٠٩٦٠١١
	إعفاء	إعفاء	إعفاء	-- غيرها	٠٧٠٩٦٠٩٠
				-- أرضي شوكي	
	إعفاء	١٠	١٠	--- من ١ نوفمبر لغاية ٣١ مايو	٠٧٠٩٩٠٨٣

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بند التعريف	وصف السلعة	(١) فئة الرسم الملتمزم به لمنظمة التجارة العالمية (فرنك/١٠٠ كجم قائم)	(٢) فئة الرسم المطبق للدولة الأولى بالرعاية (فرنك/١٠٠ كجم قائم)	(٣) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)	(٤) فئة الرسم التفضيلي المطبق على دول المجلس (فرنك/١٠٠ كجم قائم)
	-- لوبياء أو فاصوليا من جنس فيجنا مونجو (L) هيبير أو فيجنا رادياتا (L) ويلكزيك --- كاملة، غير معالجة				
٠٧١٣٣١١٩	---- غيرها	إعفاء	إعفاء	إعفاء	
	---- غيرها				
٠٧١٣٣١٩٩	---- غيرها	٤	٤	إعفاء	
	-- لوبياء أو فاصوليا حمراء صغيرة (اندوكي) (فاسولوس أو فيجنا انجولاريس) --- كاملة، غير معالجة				
٠٧١٣٣٢١٩	---- غيرها	٨,٥	٨,٥	إعفاء	
	---- غيرها				
٠٧١٣٣٢٩٩	---- غيرها	٤	٤	إعفاء	
	-- لوبياء أو فاصوليا عادية (فاسيولوس فولجارييس):				
٠٧١٣٣٣١٩	---- غيرها	٨,٥	٨,٥	إعفاء	
	---- غيرها				
٠٧١٣٣٣٩٩	---- غيرها	٤	٤	إعفاء	
	--- كاملة، غير معالجة				
٠٧١٣٣٩١٩	---- غيرها	٨,٥	٨,٥	إعفاء	
	---- غيرها				
٠٧١٣٣٩٩٩	---- غيرها	٤	٤	إعفاء	
	- عدس --- كاملة، غير معالجة				
٠٧١٣٤٠١٩	---- غيرها	إعفاء	إعفاء	إعفاء	
	---- غيرها				
٠٧١٣٤٠٩٩	---- غيرها	إعفاء	إعفاء	إعفاء	
	- فول عريض (فيسيا فابا ماجور) وفول صغير (فيسيا فابا ايجوينا وفيسيا فابا ميتور)				

				كاملة، غير معالجة	
				للبذار	
	إعفاء	إعفاء	١٤	فول صغير (فيسيا فابا ايجوينا وفيسيا فابا ميتور)	٠٧١٣٥٠١٥
	إعفاء	إعفاء	١٤	غيرها	٠٧١٣٥٠١٨
	إعفاء	إعفاء	إعفاء	غيرها	٠٧١٣٥٠١٩
				غيرها	
	إعفاء	٤	٤	غيرها	٠٧١٣٥٠٩٩
				غيرها	
				كاملة، غير معالجة	
	إعفاء	إعفاء	إعفاء	غيرها	٠٧١٣٩٠١٩
				غيرها	
	إعفاء	٤	٤	غيرها	٠٧١٣٩٠٩٩
				جذور المنيهوط (مانيق)	٠٧١٤
				والاراروت والسحلب، قلّاس رومي، بطاطا حلوه، جذور ودرنات مماثلة غزيرة النشا أو الاينولين، طازجة أو مبردة أو مجمدة أو مجففة كاملة أو مقطعة أو بشكل مكثلات؛ لب النخيل الهندي (ساجو).	
				- جذور منيهوط (مانيق)	
	إعفاء	٠,٨٥	٠,٨٥	غيرها	٠٧١٤١٠٩٠
				- بطاطا حلوة	
	إعفاء	٠,٧٥	٠,٨٥	غيرها	٠٧١٤٢٠٩٠
	إعفاء	٠,٧٥	٠,٨٥	غيرها	٠٧١٤٩٠٩٠
				جوز الهند وجوز البرازيل وجوز الكاشو (لوز هندي)، طازجة أو جافة، بقشرها أو بدونه	٠٨٠١
				- جوز الهند	
	إعفاء	٢	٢	-- مجفف	٠٨٠١١١٠٠
	إعفاء	٢	٢	-- غيرها	٠٨٠١١٩٠٠
				- جوز البرازيل	
	إعفاء	إعفاء	إعفاء	-- بقشره	٠٨٠١٢١٠٠
	إعفاء	إعفاء	إعفاء	-- بدون قشره	٠٨٠١٢٢٠٠
				- جوز الكاشو (لوز هندي)	
	إعفاء	إعفاء	إعفاء	-- بقشره	٠٨٠١٣١٠٠
	إعفاء	إعفاء	إعفاء	-- بدون قشره	٠٨٠١٣٢٠٠
				ثمار قشرية آخر، طازجة أو جافة، بقشرها أو بدونه	٠٨٠٢
				- لوز	

	إعفاء	إعفاء	إعفاء	٠٨٠٢١١٠٠	-- بقشره
	إعفاء	إعفاء	إعفاء	٠٨٠٢١٢٠٠	-- بدون قشره
					- - بندق (كوريلوس)
					-- بقشره
	إعفاء	٣	٣	٠٨٠٢٣١٩٠	--- غيرها
					-- بدون قشره
	إعفاء	٣	٣	٠٨٠٢٣٢٩٠	--- غيرها
	إعفاء	إعفاء	٢	٠٨٠٢٤٠٠٠	- كستناء (كستانا)
	إعفاء	إعفاء	إعفاء	٠٨٠٢٥٠٠٠	- فستق حليبي
	إعفاء	٤	٤	٠٨٠٢٦٠٠٠	- جوز المكاديما
					- غيرها
	إعفاء	٤	٤	٠٨٠٢٩٠٢٠	- فواكه وثمار استوائية
	إعفاء	٤	٤	٠٨٠٢٩٠٩٠	- غيرها
	إعفاء	١٤	١٤	٠٨٠٣٠٠٠٠٠	موز، بما فيه موز البلاتان، طازج أو مجفف
				٠٨٠٤	تمر وتين وأناناس و افوكادو (كمثرى أمريكي) وجوافه ومنجه، ومنجوستين، طازجة أو مجففة
	إعفاء	٤	٤	٠٨٠٤١٠٠٠	- تمر
					- تين
	إعفاء	إعفاء	إعفاء	٠٨٠٤٢٠١٠	-- طازج (رطب)
	إعفاء	٤	٤	٠٨٠٤٢٠٢٠	-- مجفف
	إعفاء	٤	٤	٠٨٠٤٢٠٣٠	- أنناس
	إعفاء	١,٦٠	١,٦٠	٠٨٠٤٢٠٤٠	- افوكادو
	إعفاء	١	١	٠٨٠٤٢٠٥٠	- جوافه ومنجه، ومنجوستين حمضيات، طازجة أو مجففة
	إعفاء	٢	٢	٠٨٠٥٤٠٠٠	- ليمون هندي (جريب فروت) بما فيها اليوملي
	إعفاء	إعفاء	١	٠٨٠٥٥٠٠٠	- ليمون حامض (سيتروس ليمون، سيتروس ليمونوم)، ليم (سيتروس اروانتيقولنيا، سيتروس لاتيقيولنيا)
	إعفاء	٢	٢	٠٨٠٥٩٠٠٠	- غيرها
				٠٨٠٦	عنب، طازج أو مجفف
	إعفاء	إعفاء	إعفاء	٠٨٠٦٢٠٠٠	- مجفف
				٠٨٠٧	بطيخ (بما فيه الشمام) و بابايا، طازج
					- بطيخ (بما فيه الشمام):
	إعفاء	٢	٢	٠٨٠٧١١٠٠	-- بطيخ أخضر
	إعفاء	٢	٢	٠٨٠٧١٩٠٠	-- غيرها
	إعفاء	إعفاء	إعفاء	٠٨٠٧٢٠٠٠	- بابايا
				٠٨٠٨	تفاح وكمثرى وسفرجل، طازجة

				- كمثرى وسفرجل	
				-- لصنع السيدر أو للتقطير	
	٢	٢	٤	--- في حدود الحصص الجمركية (الحصص رقم ٢٠)	٠٨٠٨٢٠١١
				-- كمثرى وسفرجل آخر	
				--- قى عبوات مكشوفة	
	٢	٢	٤	من ١ ابريل لغاية ٣٠ يونيو	٠٨٠٨٢٠٢١
				--- من ١ يوليو لغاية ٣١ مارس	
	٢	٢	٤	--- في حدود الحصص الجمركية (الحصص رقم ١٧)	٠٨٠٨٢٠٢٢
				مشمش وكرز أو برقوق أو خوخ (بما فيه الدراق الأملس "نيكتارين") برقوق و قراصية (خوخ شانك)، طازجة	٠٨٠٩
				- برقوق و قراصية	
				-- قى عبوات مكشوفة	
				--- برقوق	
	٣	٣	٥	--- من ١ أكتوبر لغاية ٣٠ يونيو	٠٨٠٩٤٠١٢
				--- من ١ يوليو لغاية ٣٠ سبتمبر	
	٣	٣	٥	--- في حدود الحصص الجمركية (الحصص رقم ١٨)	٠٨٠٩٤٠١٣
	٣	٣	٥	--- قراصية	٠٨٠٩٤٠١٥
				--- برقوق	
	١٠	١٠	١٢	--- من ١ أكتوبر لغاية ٣٠ يونيو	٠٨٠٩٤٠٩٢
				--- من ١ يوليو لغاية ٣٠ سبتمبر	
	٣	٣	٥	--- في حدود الحصص الجمركية (الحصص رقم ١٨)	٠٨٠٩٤٠٩٣
	١٠	١٠	١٢	--- برقوق	٠٨٠٩٤٠٩٥
				فواكه أخرى، طازجة	٠٨١٠
				- فراولة	
	إعفاء	٣	٣	-- من ١ سبتمبر لغاية ١٤ مايو	٠٨١٠١٠١٠
				-- من ١٥ مايو لغاية ٣١ أغسطس	
	إعفاء	٣	٣	--- في حدود الحصص الجمركية (الحصص رقم ١٩)	٠٨١٠١٠١١
				- توت العليق وتوت عادي	
				-- توت العليق	
	إعفاء	٥	٥	-- من ١ سبتمبر لغاية ١٤ مايو	٠٨١٠٢٠١٠
	إعفاء	٥	٥	--- في حدود الحصص الجمركية (الحصص رقم ١٩)	٠٨١٠٢٠١١
				-- توت عادي	
	إعفاء	٥	٥	-- من ١ نوفمبر لغاية ٣٠ يونيو	٠٨١٠٢٠٢٠
				--- من ١ يوليو لغاية ٣١ أكتوبر	
	إعفاء	٥	٥	--- في حدود الحصص الجمركية (الحصص رقم ١٩)	٠٨١٠٢٠٢١

	إعفاء	٤	٤	-- توت عادي	٠٨١٠٢٠٣٠
	إعفاء	إعفاء	إعفاء	- عنبيات وفواكه آخر من نوع فاكسينوم	٠٨١٠٤٠٠٠
	إعفاء	١	١	- كيوي	٠٨١٠٥٠٠٠
	إعفاء	١	١	- دوريان	٠٨١٠٦٠٠٠
				غيرها	
	إعفاء	١	١	- فواكه وأثمار استوائية	٠٨١٠٩٠٩٢
				-- كشمش ابيض أو احمر	
		٥	٧	--- من ١٦ سبتمبر لغاية ١٤ يونيو	٠٨١٠٩٠٩٣
		٥	٧	--- في حدود الحصاة الجمركية (الحصاة رقم ١٩)	٠٨١٠٩٠٩٤
		٥	٧	-- عنب الثعلب	٠٨١٠٩٠٩٦
	إعفاء	٤	٤	غيرها	٠٨١٠٩٠٩٩
				فواكه وثمار غير مطبوخة أو مطبوخة بالبخار أو مسلوقة بالماء، مجمدة، وإن احتوت على سكر مضاف أو مواد تحلية أخرى	٠٨١١
				- غيرها	
	إعفاء	٢٠	٢٠	-- عنبية	٠٨١١٩٠١٠
				-- فواكه وأثمار استوائية	
	إعفاء	إعفاء	إعفاء	--- كرميولا	٠٨١١٩٠٢١
	إعفاء	٩	٩	--- غيرها	٠٨١١٩٠٢٩
	إعفاء	٩	٩	-- غيرها	٠٨١١٩٠٩٠
				فواكه وثمار، محفوظة مؤقتا(مثلا بغاز ثاني أكسيد الكبريت أو في ماء مملح أو مكبرت أو مضاف إليه مواد أخرى بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر	٠٨١٢
				- غيرها	
	إعفاء	٣	٣	-- فواكه وأثمار استوائية	٠٨١٢٩٠١٠
				فواكه مجففة غير تلك المذكورة في البنود ٠٨،٠١ إلى ٠٨،٠٦، خليط من أثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل	٠٨١٣
				- خوخ أو برفوق	
	إعفاء	إعفاء	إعفاء	-- كاملة	٠٨١٣٢٠١٠
	إعفاء	إعفاء	إعفاء	-- غيرها	٠٨١٣٢٠٩٠
				- فواكه أخرى	

				-- كمثرى	
	إعفاء	إعفاء	إعفاء	--- غيرها	٠٨١٣٤٠١٩
				-- غيرها	
				--- غيرها ذات نوى، كاملة	
	إعفاء	إعفاء	إعفاء	---- غيرها	٠٨١٣٤٠٨٩
	إعفاء	إعفاء	إعفاء	قشور حمضيات وقشور بطيخ (بما فيه الشمام)، طازجة أو مجمدة أو مجففة أو محفوظة مؤقتاً في ماء مملح أو مكبرت أو مضاف إليه مواد آخر يقصد الحفظ الموقت	٠٨١٤
	إعفاء	إعفاء	إعفاء	منه (ماتيه)	٠٩٠٣
				فلفل من جنس بيبر؛ ثمار من جنس كابسكوم (فليفلة حارة) أو من جنس بيمنتا (فلفل حلو)، مجففة أو مجروشة أو مسحوقة	٩٠٤
				- فلفل	
	إعفاء	إعفاء	إعفاء	-- غير مجروش ولا مسحوق	٠٩٠٤١١٠٠
	إعفاء	٧,٥	٧,٥	-- مجروش ولا مسحوق	٠٩٠٤١٢٠٠
				- ثمار من جنس كابسكوم (فليفلة حارة) أو منجنس بيمنتا (فلفل حلو) مجففة أو مجروشة أو مسحوقة	
	إعفاء	إعفاء	إعفاء	-- غير مشغولة	٠٩٠٤٢٠١٠
	إعفاء	٧,٥	٧,٥	-- غيرها	٠٩٠٤٢٠٩٠
	إعفاء	إعفاء	إعفاء	فانيليا	٠٩٠٥
				قرفة وأزهار شجرة القرفة	٠٩٠٦
				- غير مجروش ولا مسحوق	
	إعفاء	إعفاء	إعفاء	-- قرفة (سيناموم زيلانيكوم بلوم)	٠٩٠٦١١٠٠
	إعفاء	إعفاء	إعفاء	--- غيرها	٠٩٠٦١٩٠٠
	إعفاء	٥	٥	- مجروشة أو مسحوقة	٠٩٠٦٢٠٠٠
	إعفاء	إعفاء	إعفاء	قرنفل (كبوش وسيقان وثمار)	٠٩٠٧,٠٠٠٠
				جوز الطيب وبسببسته وحب الهال (قافلة)	٠٩٠٨
				- جوز الطيب	
	إعفاء	إعفاء	إعفاء	-- غير معالجة	٠٩٠٨١٠١٠
	إعفاء	١٢,٥	١٢,٥	-- غيرها	٠٩٠٨١٠٩٠
				- حب الهال (قافلة)	
	إعفاء	إعفاء	إعفاء	-- غير معالجة	٠٩٠٨٣٠١٠
	إعفاء	١٢,٥	١٢,٥	-- غيرها	٠٩٠٨٣٠٩٠
				بذور ينسون أو ينسون صيني (جاذبية) وشمر وكزبرة وكمون وكراوية؛ حبات عرعر	٠٩٠٩
	إعفاء	٢,٥	٢,٥	- بذور ينسون (بذور جاذبية)	٠٩٠٩١٠٠٠
	إعفاء	٢,٥	٢,٥	- بذور كزبرة	٠٩٠٩٢٠٠٠
	إعفاء	٠,٤٠	٠,٤٠	- بذور كمون	٠٩٠٩٣٠٠٠

	إعفاء	٠,٤٠	٠,٤٠	- بذور كراوية	٠٩٠٩٤٠٠٠
	إعفاء	٢,٥	٢,٥	- بذور شمر؛ حبات عرعر	٠٩٠٩٥٠٠٠
				زنجبيل وزعفران وكركم وزعتر وأوراق غار (رند) وكاري وبهارات وتوابل آخر	٠٩١٠
	إعفاء	٣,٧٥	٣,٧٥	- زنجبيل	٠٩١٠١٠٠٠
	إعفاء	٦٨	٦٨	- زعفران	٠٩١٠٢٠٠٠
	إعفاء	٥	٥	- كركم	٠٩١٠٣٠٠٠
				- بهارات وتوابل آخر	
	إعفاء	٥	٥	-- مخاليط مذكورة في الملاحظة ١/ب من هذا الفصل	٠٩١٠٩١٠٠
	إعفاء	٥	٥	-- غيرها	٠٩١٠٩٩٠٠
				نشاء؛ إينولين	١١٠٨
				- نشاء	
				-- نشاء حنطة (قمح)	
	إعفاء	٣	٣	--- غيرها	١١٠٨١١٩٠
				-- نشاء ذرة	
	إعفاء	٢,٥	٢,٥	--- غيرها	١١٠٨١٢٩٠
				-- نشاء بطاطا	
	إعفاء	٢	٢	--- غيرها	١١٠٨١٣٩٠
				-- نشاء منيهوط (مانبوق)	
	إعفاء	٢	٢	--- غيرها	١١٠٨١٤٩٠
				-- أنواع نشاء آخر	
	إعفاء	٢	٢	---- غيرها	١١٠٨١٩١٩
				--- غيرها	
	إعفاء	٣	٣	---- غيرها	١١٠٨١٩٩٩
				- إينولين	
	إعفاء	٣	٣	--- غيرها	١١٠٨٢٠٩٠
				فول سوداني، غير محمص أو مطبوخ بطريقة أخرى، وإن كان مقشورا أو مكسرا	١٢٠٢
				- بقشره	
				-- غيرها	
	إعفاء	إعفاء	إعفاء	--- للإستهلاك الأدمي	١٢٠٢١٠٩١
	٠,١٠	٠,١٠	٧١	--- غيرها	١٢٠٢١٠٩٩
				- مقشور، وإن كان مكسرا	
				-- غيرها	
	إعفاء	إعفاء	إعفاء	--- للإستهلاك الأدمي	١٢٠٢٢٠٩١
	٠,١٠	٠,١٠	٩٢	--- غيرها	١٢٠٢٢٠٩٩

				بذور وثمار ونوى معده للبذار	١٢٠٩
				- بذور شوندر السكر	
	إعفاء	إعفاء	إعفاء	-- غيرها	١٢٠٩١٠٩٠
				- بذور نباتات علفية	
	إعفاء	إعفاء	٢٦	-- بذور برسيم (فصه)	١٢٠٩٢١٠٠
	إعفاء	إعفاء	٢٦	-- بذور نفل (تريفوليام)	١٢٠٩٢٢٠٠
	إعفاء	إعفاء	٢٦	-- بذور عكرش (تف))	١٢٠٩٢٣٠٠
	إعفاء	إعفاء	٢٦	-- بذور تف الكنتكي (بوابر انتنسال)	١٢٠٩٢٤٠٠
	إعفاء	إعفاء	٢٦	-- بذور زوان الجودار (لوليام ملتفلورم لام ، لوليام بيرين	١٢٠٩٢٤٠٠
				--- غيرها	
	إعفاء	إعفاء	٢٦	---- غيرها	١٢٠٩٢٩١٩
	إعفاء	إعفاء	٢٦	--- بذور عشبة التيموثي	١٢٠٩٢٩٦٠
	إعفاء	إعفاء	٢٦	--- بذور عشبة رجل الديك وعشبة الشوفان الأصفر..الخ	١٢٠٩٢٩٨٠
	إعفاء	إعفاء	إعفاء	--- غيرها	١٢٠٩٢٩٩٠
	إعفاء	إعفاء	إعفاء	- بذور نباتات عشبية تزرع أساسا من أجل أزهارها	١٢٠٩٢٩٣٠
				- غيرها	
	إعفاء	إعفاء	إعفاء	-- بذور خضر	١٢٠٩٢٩٩١
				-- غيرها	
				--- غيرها	
	إعفاء	إعفاء	إعفاء	---- غيرها	١٢٠٩٢٩٩٩
				أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكثلة؛ غبار حشيشه الدينار	١٢١٠
				أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكثلة؛ غبار حشيشه	١٢١٠

				الدينار	
	إعفاء	إعفاء	إعفاء	- أثمار (أقماع) حشيشه الدينار غير مجروشة ولا مسحوقة ولا بشكل مكنتلات	١٢١٠١٠٠٠
	إعفاء	إعفاء	إعفاء	- أثمار (أقماع) حشيشه الدينار مجروشة أو مسحوقة أو بشكل كريات مكنتلة؛ غير حشيشه الدينار	١٢١٠٢٠٠٠
				نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو مسحوقة	١٢١١
	إعفاء	إعفاء	إعفاء	- جذور جنسنج	١٢١١٢٠٠٠
	إعفاء	إعفاء	إعفاء	- أوراق الكوكا	١٢١١٣٠٠٠
	إعفاء	إعفاء	إعفاء	- قش خشخاش	١٢١١٤٠٠٠
	إعفاء	إعفاء	إعفاء	- غيرها	١٢١١٩٠٠٠
				قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية آخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم) من النوع المستخدم أساسا للاستهلاك البشري، غير مذكورة ولا داخلة في مكان آخر	١٢١٢
				- أعشاب بحرية وغيرها من الطحالب المائية	
	إعفاء	إعفاء	إعفاء	-- غيرها	١٢١٢٢٠٩٠
				- غيرها	
				--- غيرها	١٢١٢٩١٩٠
	إعفاء	إعفاء	إعفاء	-- بذور هندباء برية (شيكوريا) يابسة	١٢١٢٩٩١٩
	إعفاء	إعفاء	إعفاء	---- غيرها	١٢١٢٩٩١٩
				--- قرون خرنوب (خروب)، بما فيها بذور قرون الخروب	
	إعفاء	إعفاء	إعفاء	- بذور قرون الخروب	١٢١٢٩٩٢١
				---- غيرها	
	إعفاء	إعفاء	إعفاء	----- غيرها	١٢١٢٩٩٢٩
				--- غيرها	
	إعفاء	إعفاء	إعفاء	---- غيرها	١٢١٢٩٩٩٩
				١٢١٤ ملفوف لفتي علفي وشوندر (بنجر) علفي وجذور علفية وكأ وبرسيم (فصه) ونفل وكرنب علفي وترمس وكرسنه (بيقيه) ومنتجات علفية مماثلة وإن كانت بشكل مكنتلات	

				- مسحوق ومكتلات برسيم (فصه)	
	إعفاء	إعفاء	إعفاء	-- غيرها	١٢١٤١٠٩٠
	إعفاء	إعفاء	إعفاء	--غيرها	
	إعفاء	إعفاء	إعفاء	--غيرها	١٢١٤١٠٩٠
				صمغ اللك؛ صموغ راتنجيات وصموغ راتنجية وراتنجيات زيتية (مثل البلاسم)، طبيعية	١٣٠١
	إعفاء	إعفاء	إعفاء	- صمغ عربي	١٣٠١٢٠٠٠
				- غيرها	
	إعفاء	إعفاء	إعفاء	-- بلاسم طبيعية	١٣٠١٩٠١٠
	إعفاء	إعفاء	إعفاء	--غيرها	١٣٠١٩٠٨٠
				دهن الصوف ومواد دهنية مشتقة منه (بما في ذلك اللانولين)	١٥٠٥
				- دهن الصوف، خاما	
	إعفاء	إعفاء	إعفاء	-- غيرها	١٥٠٥٠٠١٩
				- غيرها	
	أعفاء	٣	٣	-- غيرها	١٥٠٥٠٠٩٩
				محضرات وأصناف محفوظة آخر من لحوم أو من أحشاء وأطراف أو من دم حيواني	١٦٠٢
				- من أكباد أي من الحيوانات	
	إعفاء	٧١	٧١	-- أساسها كبد الإوز	١٦٠٢٢٠١٠
				أنواع سكر آخر، بما فيها الكتوز و المالتوز والجلوكوز و الفركتوز النقية كيميائياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال عسل (عسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وعسل أسود محروقان (كاراميل)	١٧٠٢
				- أنواع آخر من الفركتوز وسائل الفركتوز تحتوي على أكثر من ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة باستثناء السكر المنعكس	
	١٩,٣١	١٩,٣٠	٦١	- سكر شمندر وسكر قصب، محروفا	١٧٠٢٩٠٢٢
	١٢,١٠	١٢,١٠	٦١	--- مالتوديسكترين	١٧٠٢٩٠٢٣
	١٨,٧٠	١٨,٧٠	٦١	--- غيرها	١٧٠٢٩٠٢٨
				حبوب كاكاو وكساراتها، وإن كانت محمصة	١٨٠١,٠٠٠٠
				قشور وعصافات وغلالات ونفايات كاكاو آخر ...	١٨٠٢
	إعفاء	٠,٦٠	٠,٦٠	- غيرها	١٨٠٢٠٠٩٠
				خضر، فواكه، أشمار وأجزاء أخر من النباتات صالحة	٢٠٠١

				للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك
				- غيرها
				-- فواكه وأثمار
	إعفاء	٢١	٢١	-- استوائية
				٢٠٠٣ فطر و كماً، محضر أو محفوظ بغير الخل أو حمض الخليك
	إعفاء	٤٦,٨٠	٤٦,٨٠	- فطر من جنس أجاريكوس
	إعفاء	إعفاء	إعفاء	- كماً (فقع)
	إعفاء	٤٦,٨٠	٤٦,٨٠	- غيرها
				٢٠٠٤ خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك مجتمدة، عدا المنتجات الداخلة في البند ٢٠,٠٦
				- خضر آخر وخليط خضر
				-- في أوعية سعتها أكثر من ٥ كجم
	إعفاء	إعفاء	٢٩	--- زيتون
				-- في أوعية سعتها أكثر من ٥ كجم
	إعفاء	إعفاء	٣٥	--- زيتون
				٢٠٠٥ خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك، غير مجمدة، عدا المنتجات الداخلة في البند ٢٠,٠٦
				- زيتون
	إعفاء	إعفاء	٢٩	--- زيتون
	إعفاء	إعفاء	٣٩	-- غيرها
				٢٠٠٦ خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات آخر، محفوظة بالسكر (بطريقة التقطير أو التبلور)
	إعفاء	٨	٨	- فواكه استوائية، أثمار استوائية وقشور فواكه استوائية
				٢٠٠٨ فواكه أو أثمار وأجزاء نباتات آخر صالحة للأكل محضرة أو محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية آخر أو كحول، غير مذكورة ولا داخلة في مكان آخر
				- أثمار قشرية وفول سوداني وبذور آخر وإن كانت مخلوطة
				-- فول سوداني
	إعفاء	٤	٤	--- غيرها
				-- غيرها، بما فيها المخالط
	إعفاء	٤	٤	--- فواكه استوائية و أثمار استوائية
	إعفاء	١٨	١٨	- أنناس

				غيرها بما فيها المخالط عدا الداخلة في البند الفرعي ١٩ ٠٨ ٢٠	
				-- مخالط	
	إعفاء	٢٨	٢٨	--- من فواكه استوائية و أثمار استوائية	٢٠٠٨٩٢١١
				--- غيرها	
				---- فواكه أخرى	
	إعفاء	٢,٥	٢,٥	---- فواكه استوائية و أثمار استوائية	٢٠٠٨٩٩٩٦
				عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية أخرى	٢٠٠٩
				- عصير برتقال	
				-- مجمد	
	إعفاء	١٤	١٤	--- غير محتوية على سكر مضاف أو مواد تحلية أخرى، مكثفة	جزء من ٢٠٠٩١١١٠
				- - غير مجمد، قيمة بريكس لا تزيد عن ٢٠	
	إعفاء	١٤	١٤	--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩١٢١٠
				-- غيرها	
	إعفاء	١٤	١٤	--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩١٩٣٠
				- عصير جريب فروت بما فيه البوملي	
				-- قيمة بريكس لا تزيد عن ٢٠	
	إعفاء	إعفاء	إعفاء	- - - عصير ليمون خام (وان كان مثبتا)	٢٠٠٩٣١١١
				-- غيرها	
				--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	
	إعفاء	إعفاء	إعفاء	---- أجروكوتو	٢٠٠٩٣٩١١
				- عصير أناس	
				-- قيمة بريكس لا تزيد عن ٢٠	
	إعفاء	١٤	١٤	--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩٤١١٠
	إعفاء	٣٥	٣٥	--- محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩٤١٢٠
				-- غيرها	
	إعفاء	١٤	١٤	--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩٤٩١٠
	إعفاء	٣٥	٣٥	--- محتوية على سكر مضاف أو مواد تحلية أخرى	٢٠٠٩٤٩٢٠
				- عصير أي صنف آخر من الفواكه أو الخضر	

				-- غيرها	
				--- غير محتوية على سكر مضاف أو مواد تحلية أخرى	
	إعفاء	٦	٦	---- من فواكه استوائية	٢٠٠٩٨٠٨١
				--- محتوية على سكر مضاف أو مواد تحلية أخرى	
	إعفاء	١٤	١٤	---- من فواكه استوائية	٢٠٠٩٨٠٩٨
				- مخاليط عصائر	
				--- غيرها، غير محتوية على سكر مضاف أو مواد تحلية أخرى	
				---- غيرها	
	إعفاء	٧	٧	---- اساسها من فواكه أو أثمار استوائية	٢٠٠٩٩٠٦١
				--- غيرها، غير محتوية على سكر مضاف أو مواد تحلية أخرى	
				---- غيرها	
	إعفاء	١٨	١٨٧	---- اساسها عصائر فواكه استوائية	٢٠٠٩٩٠٨٠
				دقيق وسميد ومكتلات من لحوم أو أحشاء وأطراف أو أسماك أو قشريات أو رخويات أو غيرها من لافقاريات مائية، غير صالحة للاستهلاك البشري؛ حثة شحوم حيوانية	٢٣٠١
				- دقيق وسميد ومكتلات، من لحوم أو أحشاء وأطراف؛ حثة شحوم حيوانية	
	إعفاء	إعفاء	إعفاء	-- غيرها	٢٣٠١١٠٩٠
				نخالة ونخالة جريش وغيرها من بقايا غربلة أو طحن أو معالجة الحبوب أو البقول وإن كانت بشكل مكتلات	٢٣٠٢
				- من ذرة	
	إعفاء	إعفاء	إعفاء	-- غيرها	٢٣٠٢١٠٩٠
				- من قمح	
	إعفاء	إعفاء	إعفاء	-- غيرها	٢٣٠٢٣٠٩٠
				- من حبوب أخرى	
				-- من رز	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٢٤٠٨٠
				-- غيرها	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٢٤٠٩٩
				- من بقول	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٢٥٠٩٠
				بقايا صناعة النشاء وبقايا مماثلة، تفل شوندر (بنجر) وتفل قصب سكر وغيرها من نفايات وبقايا صناعات السكر	٢٣٠٣

				والبيرة والتقطير، وإن كانت بشكل مكثلات	
				- بقايا صناعة النشاء وبقايا مماثلة	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٣١٠٩٠
				- نفل شوندر و نفل قصب سكر وغيرها من نفايات صناعات السكر	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٣٢٠٩٠
				- بقايا ونفايات صناعة البيرة أو التقطير	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٣٣٠٩٠
				كسب وغيرها من بقايا صلبة، وإن كانت مجروشة أو بشكل مكثلات، ناتجة عن استخراج زيت فول الصويا	٢٣٠٤
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٤٠٠٩٠
				كسب وغيرها من بقايا صلبة، وإن كانت مطحونة أو بشكل مكثلات، ناتجة عن استخراج زيت الفول السوداني	٢٣٠٥
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٥٠٠٩٠
				كسب وغيرها من بقايا صلبة وإن كانت مطحونة أو بشكل مكثلات ناتجة عن استخلاص الزيوت والدهون النباتية، عدا الداخلة منها في البند ٢٣,٠٤ أو ٢٣,٠٥	٢٣٠٦
				- من بذور القطن	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦١٠٩٠
				- من بذور الكتان	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٢٠٩٠
				- من بذور عباد الشمس	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٣٠٩٠
				- من بذور اللفت أو السلجم (كولزا)	
				- من بذور اللفت أو السلجم بنسبة قليلة من حامض الأيروسيك	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٤١٩٠
				--- غيرها	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٤٩٩٠
				- من بذور جوز الهند أو من كوبرا	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٥٠٩٠
				- من بذور جوز أو نوى النخيل	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٦٠٩٠
				- غيرها	
				-- من جنين الذرة	
	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٩٠١٩
				-- غيرها	

	إعفاء	إعفاء	إعفاء	--- غيرها	٢٣٠٦٩٠٢٩
	إعفاء	إعفاء	إعفاء	رواسب نبيذ؛ طرطير خام	٣٢٠٧٠٠٠٠
				مواد نباتية ونفايات وفضلات وبقايا ومنتجات نباتية ثانوية، وإن كانت بشكل مكثبات، من الأنواع المستعملة في تغذية الحيوانات، غير مذكورة ولا داخلة في مكان آخر.	٢٣٠٨
	إعفاء	إعفاء	إعفاء	- غيرها	٢٣٠٨٠٠٩٠
				محضرات من الأنواع المستعملة لتغذية الحيوانات.	٢٣٠٩
				- غيرها	
	إعفاء	إعفاء	إعفاء	- محضرات لصناعة الأعلاف أساساً من قشور مجروشة، أغذية للطيور، معادن	٢٣٠٩٩٠٢٠
	إعفاء	إعفاء	إعفاء	- غيرها	٢٣٠٩٩٠٩٠
				تبغ خام أو غير مصنع وفضلاته	٢٤٠١
				- تبغ بأضلاعه	
	إعفاء	إعفاء	إعفاء	- لصناعة السيجار والسيجار وتبغ التدخين وتبغ المضغ وتبغ اللفائف والسعوط (النشوق)	٢٤٠١١٠١٠
				- تبغ مزال الأضلاع كلياً أو جزئياً	
	إعفاء	إعفاء	إعفاء	- لصناعة السيجار والسيجار وتبغ التدخين وتبغ المضغ وتبغ اللفائف والسعوط (النشوق)	٢٤٠١٢٠١٠
				- فضلات تبغ	
	إعفاء	إعفاء	إعفاء	- لصناعة السيجار والسيجار وتبغ التدخين وتبغ المضغ وتبغ اللفائف والسعوط (النشوق)	٢٤٠١٣٠١٠
				أنواع آخر من تبغ مصنع أو أبدال تبغ مصنعة؛ تبغ متجانس أو مجدد؛ خلاصات وأرواح تبغ	٢٤٠٣
				- غيرها	
	إعفاء	١٠٢	١٠٢	-- تبغ "متجانس" أو "مجدد"	٢٤٠٣٩١٠٠
	إعفاء	١١٠٥	١١٠٥	--- تبغ للمضغ وتبغ اللفائف والسعوط (النشوق)	٢٤٠٣٩٩١٠
	إعفاء	١١٠٥	١١٠٥	--- خلاصات وأرواح تبغ	٢٤٠٣٩٩٢٠
	إعفاء	إعفاء	إعفاء	--- خلاصات تبغ	٢٤٠٣٩٩٣٠

## Agricultural Agreement

### Between the GCC Member States and Switzerland

#### ARTICLE 1

1. This Agreement concerning trade in agricultural products (hereinafter referred to as "this Agreement") between the Governments of the United Arab Emirates, the Kingdom of Bahrain, the Kingdom of Saudi Arabia, the Sultanate of Oman, the State of Qatar and the State of Kuwait (hereinafter referred to as the "GCC" ), and the Swiss Confederation (hereinafter referred to as "Switzerland"), hereinafter referred to jointly as "the Parties", is concluded further to the Free Trade Agreement between the GCC Member States and the EFTA States (hereinafter referred to as "the Free Trade Agreement"), which was signed on 22<sup>nd</sup> June 2009, and in particular pursuant to Article 2.1 of that Agreement.

2. This Agreement shall likewise apply to the Principality of Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between Switzerland and the Principality of Liechtenstein remains in force.

#### ARTICLE 2

GCC shall grant tariff concessions to agricultural products originating in Switzerland as specified in Annex 1 to this Agreement. Switzerland shall grant tariff concessions to agricultural products originating in GCC as specified in Annex 2 to this Agreement.

#### ARTICLE 3

1. The rules of origin and the provisions on co-operation in customs matters in Annex IV to the Free Trade Agreement shall apply to this Agreement, except as provided for in paragraphs 2. Any references to "EFTA States" in that Annex shall be taken to refer to Switzerland.

2. For the purpose of this Agreement, Article 3 of Annex IV to the Free Trade Agreement shall apply, *mutatis mutandis*, to GCC and Switzerland.

#### ARTICLE 4

The Parties shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

## ARTICLE 5

The Parties undertake to continue their efforts with a view to achieving further liberalization of their agricultural trade, within the framework of their respective agricultural policies.

## ARTICLE 6

The Parties confirm their rights and obligations under the WTO Agreement on Agriculture unless otherwise specified in this Agreement.

## ARTICLE 7

1. The rights and obligations of the Parties in respect of sanitary and phytosanitary measures shall be governed by the WTO Agreement on the Application of Sanitary and Phytosanitary Measures (hereinafter referred to as the "SPS Agreement").
2. The GCC and Switzerland shall exchange names and addresses of contact points with sanitary and phytosanitary expertise in order to facilitate technical consultations and the exchange of information.
3. Without prejudice to paragraph 1, the Parties agree to hold consultations in the framework of the Joint Committee if one of the Parties considers that another Party has taken measures which are likely to create, or have created, an obstacle to trade, in order to find an appropriate solution in conformity with the SPS Agreement.

## ARTICLE 8

This Agreement shall enter into force on or be applied provisionally from the same date as the Free Trade Agreement enters into force or is applied provisionally between the GCC and Switzerland. It shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Hamar, this 22<sup>nd</sup> day of June 2009, which corresponds to this 29<sup>th</sup> day of Jumada'II 1430 Hijri, in two original copies in the English language.

For the Governments of the  
Member States of the Cooperation  
Council for the Arab States of the Gulf

For the Swiss Confederation

.....  
Yusuf Bin Alawi Bin Abdullah  
Minister Responsible for Foreign  
Affairs of Sultanate of Oman  
President of the Ministerial Council  
of the Cooperation Council for the Arab  
States of the Gulf

.....  
Abdulrahman Bin Hamad Al-Attiyah  
Secretary-General of the Cooperation  
Council for the Arab States of the Gulf

## Annex 1

### Conditions applicable to import into GCC of products originating in Switzerland

The products originating in Switzerland covered by this Annex shall be granted concessions by GCC, according to the following categories:

1. Category A: On the date of the entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
2. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
3. Category C: Customs duties for products under this category shall continue to apply. The GCC shall inform Switzerland about all changes in the MFN applied duty rate;
4. Category X: Products under this category are excluded from the scope of this Agreement;
5. Category P: Products under this category are prohibited from importation into GCC.

H.S CODE	DESCRIPTION	CATEGORY
<b>01.01</b>	<b>Live horses, asses, mules and hinnies.</b>	
	<b>- Pure-bred breeding animals:</b>	
01 01 10 10	- - - Of Arab breed	A
01 01 10 90	- - - Other	A
	<b>- Other:</b>	
01 01 90 10	- - - Horses for sport	A
01 01 90 20	- - - Ponies	A
01 01 90 30	- - - Asses	A
01 01 90 40	- - - Mules	A
01 01 90 50	- - - Hinnies	A
01 01 90 90	- - - Other	A
<b>01.02</b>	<b>Live bovine animals.</b>	
01 02 10 00	- Pure-bred breeding animals	A
01 02 90 00	- Other	A
<b>01.03</b>	<b>Live swine.</b>	
01 03 10 00	- Pure-bred breeding animals	P
	<b>- Other:</b>	
01 03 91 00	- - Weighing less than 50 kg	P
01 03 92 00	- - Weighing 50 kg or more	P
<b>01.04</b>	<b>Live sheep and goats.</b>	
	<b>- sheep:</b>	
01 04 10 10	- - - Pure-bred breeding animals	A
01 04 10 90	- - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Goats:</b>	
01 04 20 10	--- Pure- bred breeding animals	A
01 04 20 90	--- Other	A
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>	
	<b>- Weighing not more than 185 g:</b>	
01 05 11 00	-- Fowls of the species <i>Gallus domesticus</i>	A
01 05 12 00	-- Turkeys	A
01 05 19 00	-- Other	A
	<b>- Other:</b>	
	-- Fowls of the species <i>Gallus domesticus</i> :	
01 05 94 10	--- For laying eggs	A
01 05 94 20	--- For meat	A
01 05 94 30	--- As mothers	A
01 05 94 90	--- Other	A
	<b>-- Other:</b>	
01 05 99 10	--- Tame ducks and geese	A
01 05 99 20	--- Turkeys	A
01 05 99 90	--- Other	A
<b>01.06</b>	<b>Other live animals.</b>	
	<b>- Mammals:</b>	
01 06 11 00	-- Primates	A
01 06 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	A
	<b>-- Other:</b>	
01 06 19 10	--- Camels (including dromedaries)	A
01 06 19 20	--- Rabbits	A
01 06 19 30	--- Gazelles and deer	A
01 06 19 40	--- Dogs	A
01 06 19 50	--- Foxes, minks and other animals for fur farms	A
01 06 19 60	--- Animals for zoos, scientific and research labs	A
01 06 19 90	--- Other	A
01 06 20 00	- Reptiles (including snakes and turtles)	A
	<b>- Birds:</b>	
01 06 31 00	-- Birds of prey	A
01 06 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	A
	<b>-- Other:</b>	
01 06 39 10	--- Pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar birds	A
01 06 39 20	--- Ornamental birds	A
	<b>- Other:</b>	
01 06 90 10	--- Bees and the groups and other insects	A
01 06 90 90	--- Other	A
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled.</b>	
02 01 10 00	- Carcasses and half-carcasses	A
02 01 20 00	- Other cuts with bone in	A
02 01 30 00	- Boneless	A

H.S CODE	DESCRIPTION	CATEGORY
<b>02.02</b>	<b>Meat of bovine animals, frozen.</b>	
02 02 10 00	- Carcasses and half-carcasses	A
02 02 20 00	- Other cuts with bone in	A
	<b>- Boneless:</b>	
02 02 30 10	- - - Minced	B
02 02 30 90	- - - Other	B
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen.</b>	
	<b>- Fresh or chilled:</b>	
02 03 11 00	- - Carcasses and half-carcasses	X
02 03 12 00	- - Hams, shoulders and cuts thereof, with bone in	X
02 03 19 00	- - Other	X
	<b>- Frozen:</b>	
02 03 21 00	- - Carcasses and half-carcasses	X
02 03 22 00	- - Hams, shoulders and cuts thereof, with bone in	X
02 03 29 00	- - Other	X
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
02 04 10 00	- Carcasses and half-carcasses of lambs, fresh or chilled	A
	<b>- Other meat of sheep, fresh or chilled:</b>	
02 04 21 00	- - Carcasses and half-carcasses	A
02 04 22 00	- - Other cuts with bone in	A
02 04 23 00	- - Boneless	A
02 04 30 00	- Carcasses and half-carcasses of lambs, frozen	A
	<b>- Other meat of sheep, frozen:</b>	
02 04 41 00	- - Carcasses and half-carcasses	A
02 04 42 00	- - Other cuts with bone in	A
	<b>- - Boneless:</b>	
02 04 43 10	- - - Minced	B
02 04 43 90	- - - Other	B
	<b>- Meat of goats:</b>	
	- Carcasses and half-carcasses	
02 04 50 11	- - - - Fresh or chilled	A
02 04 50 12	- - - - Frozen	A
	<b>- - - Other cuts with bone in:</b>	
02 04 50 21	- - - - Fresh or chilled	A
02 04 50 22	- - - - Frozen	A
	<b>- - - Boneless:</b>	
02 04 50 31	- - - - Fresh or chilled	A
02 04 50 32	- - - - Frozen	A
<b>02.05</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
02 05 00 10	- - - Meat of horses	A
02 05 00 90	- - - Other	X
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
02 06 10 00	- Of bovine animals, fresh or chilled	A
	<b>- Of bovine animals, frozen:</b>	
02 06 21 00	- - Tongues	A
02 06 22 00	- - Livers	A

H.S CODE	DESCRIPTION	CATEGORY
02 06 29 00	- - Other	A
02 06 30 00	- Of swine, fresh or chilled	X
	<b>- Of swine, frozen:</b>	
02 06 41 00	- - Livers	X
02 06 49 00	- - Other	X
	<b>- Other, fresh or chilled:</b>	
02 06 80 10	- - - Of sheep or goats	A
02 06 80 90	- - - Other	A
	<b>- Other, frozen:</b>	
	- - - Of sheep or goats	
02 06 90 11	- - - - Tongues	A
02 06 90 12	- - - - Livers	A
02 06 90 19	- - - - Other	A
02 06 90 90	- - - Other	A
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
	<b>- Of fowls of the species <i>Gallus domesticus</i>:</b>	
02 07 11 00	- - Not cut in pieces, fresh or chilled	C
02 07 12 00	- - Not cut in pieces, frozen	C
02 07 13 00	- - Cuts and offal, fresh or chilled	C
02 07 14 00	- - Cuts and offal, frozen	C
	<b>- Of turkeys:</b>	
02 07 24 00	- - Not cut in pieces, fresh or chilled	B
02 07 25 00	- - Not cut in pieces, frozen	B
02 07 26 00	- - Cuts and offal, fresh or chilled	B
02 07 27 00	- - Cuts and offal, frozen	B
	<b>- Of ducks, geese or guinea fowls:</b>	
02 07 32 00	- - Not cut in pieces, fresh or chilled	B
02 07 33 00	- - Not cut in pieces, frozen	B
02 07 34 00	- - Fatty livers, fresh or chilled	B
02 07 35 00	- - Other, fresh or chilled	B
02 07 36 00	- - Other, frozen	B
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	<b>- Of rabbits or hares:</b>	
02 08 10 10	- - - Fresh or chilled	A
02 08 10 20	- - - Frozen	A
02 08 30 00	- Of primates	B
02 08 50 00	- Of reptiles (including snakes and turtles)	B
	<b>- Other:</b>	
	<b>- - - Camels (including dromedaries):</b>	
02 08 90 11	- - - - Fresh or chilled	A
02 08 90 12	- - - - Frozen	A
	<b>- - - Deers and chamois :</b>	
02 08 90 21	- - - - Fresh or chilled	A
02 08 90 22	- - - - Frozen	A
	<b>- - - pigeons, partridges, pheasants, quail, woodcocks, snipe, sand grouse, ortolan and wild ducks:</b>	
02 08 90 31	- - - - Fresh or chilled	B

H.S CODE	DESCRIPTION	CATEGORY
02 08 90 32	---- Frozen	B
	<b>--- Other:</b>	
02 08 90 91	---- Frogs' legs	A
02 08 90 99	---- Other	B
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
02 09 00 10	--- Pig fat	X
02 09 00 90	--- Other	B
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
	<b>- Meat of swine:</b>	
02 10 11 00	-- Hams, shoulders and cuts thereof, with bone in	X
02 10 12 00	-- Bellies (streaky) and cuts thereof	X
02 10 19 00	-- Other	X
02 10 20 00	- Meat of bovine animals	B
	<b>- Other, including edible flours and meals of meat or meat offal:</b>	
02 10 91 00	-- Of primates	B
02 10 92 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	B
02 10 93 00	-- Of reptiles (including snakes and turtles)	B
02 10 99 00	-- Other	B
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	
	<b>- Of a fat content, by weight, not exceeding 1%:</b>	
04 01 10 30	--- Long life milk, in packings exceeding 1 Litre	C
04 01 10 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 1% but not exceeding 6%:</b>	
04 01 20 30	--- Long life milk, in packings exceeding litre	C
04 01 20 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 6%:</b>	
04 01 30 30	--- Long life milk, in packings exceeding litre	C
04 01 30 90	--- Other	B
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>	
	<b>- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:</b>	
04 02 10 10	--- For industrial purposes	C
04 02 10 90	--- Other	B
	<b>- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:</b>	
	<b>-- Not containing added sugar or other sweetening matter:</b>	
04 02 21 10	--- For industrial purposes	C
04 02 21 90	--- Other	B

H.S CODE	DESCRIPTION	CATEGORY
	<b>-- Other:</b>	
04 02 29 10	--- For industrial purposes	C
04 02 29 90	--- Other	B
	<b>- Other:</b>	
	<b>-- Not containing added sugar or other sweetening matter:</b>	
04 02 91 10	--- Milk	B
04 02 91 20	--- Cream	B
	<b>-- Other:</b>	
04 02 99 10	--- Milk	B
04 02 99 20	--- Cream	B
<b>04.04</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	
04 04 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	B
04 04 90 00	- Other	B
<b>04.06</b>	<b>Cheese and curd.</b>	
04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	B
04 06 20 00	- Grated or powdered cheese, of all kinds	B
04 06 30 00	- Processed cheese, not grated or powdered	B
04 06 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	B
	<b>- Other cheese:</b>	
04 06 90 10	--- Fresh fermented cream cheese	B
04 06 90 20	--- Solid or semi-solid cheese	B
04 06 90 90	--- Other	B
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	
	<b>--- Fresh:</b>	
04 07 00 11	---- For hatching	A
04 07 00 19	---- Other	C
04 07 00 90	--- Other	C
<b>04.08</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Egg yolks:</b>	
04 08 11 00	-- Dried	C
04 08 19 00	-- Other	C
	<b>- Other:</b>	
04 08 91 00	-- Dried	C
04 08 99 00	-- Other	C
<b>04.09</b>	<b>04 09 00 00 Natural honey.</b>	B

H.S CODE	DESCRIPTION	CATEGORY
<b>04.10</b>	<b>Edible products of animal origin, not elsewhere specified or included.</b>	
04 10 00 10	--- Turtles eggs	A
04 10 00 20	--- Salanganes nests	A
04 10 00 90	--- Other	A
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>	
05 11 10 00	- Bovine semen	B
	<b>-- Other:</b>	
05 11 99 10	--- Kermes and similar insects	A
05 11 99 20	--- Silkworm eggs	A
05 11 99 30	--- Ant eggs	A
05 11 99 40	--- Animal blood, other dead animals and inedible meat, offal and limbs	A
05 11 99 50	--- Sinews and tendons, and similar waste of raw hides	A
05 11 99 90	--- Other	A
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>	
06 01 10 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	A
06 01 20 00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	A
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>	
	<b>- Unrooted cuttings and slips:</b>	
06 02 10 10	--- Grapevines (grapeslips)	A
06 02 10 90	--- Other	A
	<b>- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:</b>	
06 02 20 10	--- Palm tree seedlings	A
06 02 20 90	--- Other	A
	<b>- Rhododendrons and azaleas, grafted or not:</b>	
06 02 30 10	--- Ornamental shrubs	B
06 02 30 90	--- Other	B
06 02 40 00	- Roses, grafted or not	B
06 02 90 00	- Other	B
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
	<b>- Fresh:</b>	
06 03 11 00	-- Roses	B
06 03 12 00	-- Carnations	B
06 03 13 00	-- Orchids	B
06 03 14 00	-- Chrysanthemums	B
06 03 19 00	-- Other	B

H.S CODE	DESCRIPTION	CATEGORY
	06 03 90 00 - Other	B
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
	06 04 10 00 - Mosses and lichens	B
	<b>- Other:</b>	
	06 04 91 00 - - Fresh	B
	06 04 99 00 - - Other	B
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>	
	07 01 10 00 - Seed	A
	07 01 90 00 - Other	A
<b>07.02</b>	<b>Tomatoes, fresh or chilled.</b>	A
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>	
	<b>- Onions and shallots:</b>	
	<b>--- Onions:</b>	
	07 03 10 11 - - - - Onions for food (green or dry rind)	A
	07 03 10 12 - - - - Onions (for sowing)	A
	07 03 10 20 - - - Shallots	A
	07 03 20 00 - Garlic	A
	07 03 90 00 - Leeks and other alliaceous vegetables	A
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
	07 04 10 00 - Cauliflowers and headed broccoli	A
	07 04 20 00 - Brussels sprouts	A
	07 04 90 00 - Other	A
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
	<b>- Lettuce:</b>	
	07 05 11 00 - - Cabbage lettuce (head lettuce)	A
	07 05 19 00 - - Other	A
	<b>- Chicory:</b>	
	07 05 21 00 - - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	A
	07 05 29 00 - - Other	A
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
	07 06 10 00 - Carrots and turnips	A
	07 06 90 00 - Other	A
<b>07.07</b>	<b>Cucumbers and gherkins, fresh or chilled .</b>	A
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled .</b>	
	07 08 10 00 - Peas ( <i>Pisum sativum</i> )	A
	07 08 20 00 - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	A
	<b>- Other leguminous vegetables:</b>	
	07 08 90 10 - - - Beans	A
	07 08 90 90 - - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>	
07 09 20 00	- Asparagus	A
07 09 30 00	- Aubergines (egg-plants)	A
07 09 40 00	- Celery other than celeriac	A
	<b>- Mushrooms and truffles:</b>	
07 09 51 00	- - Mushrooms of the genus <i>Agaricus</i>	A
	<b>- - Other:</b>	
07 09 59 10	- - - Truffles	A
07 09 59 90	- - - Other	A
07 09 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	A
07 09 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	A
	<b>- Other:</b>	
07 09 90 10	- - Pumpkins	A
07 09 90 20	- - Marrow	A
07 09 90 30	- - Olives	A
07 09 90 40	- - Okra	A
07 09 90 50	- - Parsley	A
07 09 90 60	- - Coriander	A
07 09 90 90	- - Other	A
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
07 10 10 00	- Potatoes	B
	<b>- Leguminous vegetables, shelled or unshelled:</b>	
07 10 21 00	- - Peas ( <i>Pisum sativum</i> )	B
07 10 22 00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	B
07 10 29 00	- - Other	B
07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B
07 10 80 00	- Other vegetables	B
07 10 90 00	- Mixtures of vegetables	A
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
07 11 20 00	- Olives	B
07 11 40 00	- Cucumbers and gherkins	A
	<b>- Mushrooms and truffles:</b>	
07 11 51 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 11 59 00	- - Other	B
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
07 12 20 00	- Onions	B
	<b>- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:</b>	
07 12 31 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 12 32 00	- - Wood ears ( <i>Auricularia spp.</i> )	B
07 12 33 00	- - Jelly fungi ( <i>Tremella spp.</i> )	B
07 12 39 00	- - Other	B

H.S CODE	DESCRIPTION	CATEGORY
07 12 90 00	- Other vegetables; mixtures of vegetables	B
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
07 13 10 00	- Peas ( <i>Pisum sativum</i> )	A
07 13 20 00	- Chickpeas (garbanzos)	A
	<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>	
	<b>-- Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i>:</b>	
07 13 31 10	--- For sowing	A
07 13 31 20	--- For food	A
	<b>-- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):</b>	
07 13 32 10	--- For sowing	A
07 13 32 20	--- For food	A
	<b>-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):</b>	
07 13 33 10	--- For sowing	A
07 13 33 20	--- For food	A
07 13 39 00	-- Other	A
07 13 40 00	- Lentils	A
07 13 50 00	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )	A
	<b>- Other:</b>	
07 13 90 10	-- Mung	A
07 13 90 90	-- Other	A
<b>07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	
07 14 10 00	- Manioc (cassava)	A
07 14 20 00	- Sweet potatoes	B
	<b>- Other:</b>	
07 14 90 10	-- Salep	A
07 14 90 20	-- Jerusalem artichokes	B
07 14 90 90	-- Other	B
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Coconuts:</b>	
08 01 11 00	-- Desiccated	A
08 01 19 00	-- Other	B
	<b>- Brazil nuts:</b>	
08 01 21 00	-- In shell	B
08 01 22 00	-- Shelled	A
	<b>- Cashew nuts:</b>	
08 01 31 00	-- In shell	B
08 01 32 00	-- Shelled	A

H.S CODE	DESCRIPTION	CATEGORY
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Almonds:</b>	
08 02 11 00	-- In shell	A
08 02 12 00	-- Shelled	B
	<b>- Hazelnuts or filberts (<i>Corylus spp.</i>):</b>	
08 02 21 00	-- In shell	B
08 02 22 00	-- Shelled	B
	<b>- Walnuts:</b>	
08 02 31 00	-- In shell	B
08 02 32 00	-- Shelled	B
08 02 40 00	- Chestnuts ( <i>Castanea spp.</i> )	B
	<b>- Pistachios:</b>	
08 02 50 10	--- In shell	A
08 02 50 20	--- Shelled	B
08 02 60 00	- Macadamia nuts	B
	<b>- Other:</b>	
	<b>-- Pine nuts:</b>	
08 02 90 11	--- In shell	A
08 02 90 12	--- Shelled	A
08 02 90 20	--- Green seed (Banak)	B
	<b>-- Other:</b>	
08 02 90 91	--- In shell	A
08 02 90 92	--- Shelled	B
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>	A
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	<b>- Dates:</b>	
08 04 10 10	--- Fresh	A
08 04 10 20	--- Dried	A
08 04 10 30	--- Stored	A
08 04 10 90	--- Other	A
	<b>- Figs:</b>	
08 04 20 10	--- Fresh	A
08 04 20 20	--- Dried	A
08 04 30 00	- Pineapples	A
08 04 40 00	- Avocados	A
	<b>- Guavas, mangoes and mangosteens:</b>	
08 04 50 10	--- Guavas	A
08 04 50 20	--- Mangoes	A
08 04 50 30	--- Mangosteens	A
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	
08 05 10 00	- Oranges	A
08 05 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	A
08 05 40 00	- Grapefruit, including pomelos	A
	<b>- Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>):</b>	
08 05 50 10	-- Fresh	A
08 05 50 20	-- Dried	A

H.S CODE	DESCRIPTION	CATEGORY
08 05 90 00	- Other	A
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	
08 06 10 00	- Fresh	A
08 06 20 00	- Dried	A
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	
	<b>- Melons (including watermelons):</b>	
08 07 11 00	- - Watermelons	A
	<b>- - Other:</b>	
08 07 19 10	- - - Melons (muskmelons)	A
08 07 19 90	- - - Other	A
08 07 20 00	- Papaws (papayas)	A
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>	
08 08 10 00	- Apples	A
	<b>- Pears and quinces:</b>	
08 08 20 10	- - - Pears	A
08 08 20 20	- - - Quinces	A
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
08 09 10 00	- Apricots	A
08 09 20 00	- Cherries	A
08 09 30 00	- Peaches, including nectarines	A
08 09 40 00	- Plums and sloes	A
<b>08.10</b>	<b>Other fruit, fresh.</b>	
08 10 10 00	- Strawberries	A
08 10 20 00	- Raspberries, blackberries, mulberries and loganberries	A
08 10 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	A
08 10 50 00	- Kiwifruit	A
08 10 60 00	- Durians	A
	<b>- Other:</b>	
08 10 90 10	- - - Pomegranates	A
08 10 90 20	- - - Medlars	A
08 10 90 30	- - - Prickly pears	A
08 10 90 90	- - - Other	A
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
08 11 10 00	- Strawberries	B
08 11 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	B
08 11 90 00	- Other	B
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
08 12 10 00	- Cherries	B

H.S CODE	DESCRIPTION	CATEGORY
	08 12 90 00 - Other	B
<b>08.13</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	
	08 13 10 00 - Apricots	B
	08 13 20 00 - Prunes	B
	08 13 30 00 - Apples	B
	<b>- Other fruit:</b>	
	08 13 40 10 - - Cherries	B
	08 13 40 20 - - Tamarinds	B
	08 13 40 30 - - Pears	B
	08 13 40 90 - - Other	B
	08 13 50 00 - Mixtures of nuts or dried fruits of this Chapter	B
<b>08.14</b>	<b>08 14 00 00 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	A
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
	<b>- Coffee, not roasted:</b>	
	09 01 11 00 - - Not decaffeinated	A
	09 01 12 00 - - Decaffeinated	A
	<b>- Coffee roasted:</b>	
	09 01 21 00 - - Not decaffeinated	A
	09 01 22 00 - - Decaffeinated	A
	09 01 90 00 - Other	A
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>	
	09 02 10 00 - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	A
	09 02 20 00 - Other green tea (not fermented)	A
	<b>- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:</b>	
	09 02 30 10 - - Black tea , in small bags not exceeding 3 grams:	A
	09 02 30 90 - - Other	A
	09 02 40 00 - Other black tea (fermented) and other partly fermented tea	A
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
	<b>- Pepper:</b>	
	09 04 11 00 - - Neither crushed nor ground	B
	09 04 12 00 - - Crushed or ground	B
	09 04 20 00 - Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	B
<b>09.05</b>	<b>09 05 00 00 Vanilla.</b>	B
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers.</b>	
	<b>- Neither crushed nor ground:</b>	
	09 06 11 00 - - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	B

H.S CODE	DESCRIPTION	CATEGORY
	09 06 19 00 - - Other	B
	09 06 20 00 - Crushed or ground	B
<b>09.07</b>	09 07 00 00 <b>Cloves (whole fruit, cloves and stems).</b>	B
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>	
	09 08 10 00 - Nutmeg	A
	09 08 20 00 - Mace	P
	09 08 30 00 - Cardamoms	A
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
	09 09 10 00 - Seeds of anise or badian	B
	09 09 20 00 - Seeds of coriander	B
	09 09 30 00 - Seeds of cumin	A
	09 09 40 00 - Seeds of caraway	A
	09 09 50 00 - Seeds of fennel; juniper berries	B
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
	09 10 10 00 - Ginger	B
	09 10 20 00 - Saffron	B
	09 10 30 00 - Turmeric (curcuma)	B
	<b>- Other spices:</b>	
	09 10 91 00 - - Mixtures referred to in Note 1 (b) to this Chapter	B
	<b>- - Other:</b>	
	09 10 99 10 - - - Fenugreek	B
	09 10 99 20 - - - Thyme and bay leaves	B
	09 10 99 30 - - - Curry	B
	09 10 99 90 - - - Other	B
<b>10.01</b>	<b>Wheat and meslin.</b>	
	10 01 10 00 - Durum wheat	C
	<b>- Other:</b>	
	10 01 90 10 - - - Normal wheat	C
	10 01 90 20 - - - Thin wheat	C
	10 01 90 30 - - - Mixture of wheat and rye (meslin)	C
<b>10.02</b>	10 02 00 00 <b>Rye.</b>	A
<b>10.03</b>	10 03 00 00 <b>Barley.</b>	A
<b>10.04</b>	<b>Oats.</b>	
	10 04 00 10 - - - Grey oats ( or black)	A
	10 04 00 20 - - - White oats ( or yellow )	A
<b>10.05</b>	<b>Maize (corn).</b>	
	10 05 10 00 - Seed	A
	<b>- Other:</b>	
	10 05 90 10 - - Golden corn	A
	10 05 90 20 - - White corn	A
	10 05 90 30 - - Brown corn	A
	10 05 90 90 - - Other	A
<b>10.06</b>	<b>Rice.</b>	
	10 06 10 00 - Rice in the husk (paddy or rough)	A
	10 06 20 00 - Husked (brown) rice	A
	10 06 30 00 - Semi-milled or wholly milled rice, whether or not polished or glazed	A

H.S CODE	DESCRIPTION	CATEGORY
	10 06 40 00 - Broken rice	A
<b>10.07</b>	10 07 00 00 <b>Grain sorghum</b>	A
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>	
	10 08 10 00 - Buckwheat	C
	10 08 20 00 - Millet	A
	10 08 30 00 - Canary seed	A
	10 08 90 00 - Other cereals	A
<b>11.01</b>	<b>Wheat or meslin flour.</b>	
	11 01 00 10 - Wheat flour	C
	11 01 00 20 - Flour of mixed wheat and rye	C
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>	
	11 02 10 00 - Rye flour	A
	11 02 20 00 - Maize (corn) flour	A
	<b>- Other:</b>	
	11 02 90 10 - - Barley flour	A
	11 02 90 20 - - Oats flour	A
	11 02 90 30 - - Grain sorghum flour	A
	11 02 90 40 - - Buckwheat flour	C
	11 02 90 50 - - Millet flour	A
	11 02 90 60 - - Rice flour	A
	11 02 90 90 - - Other	A
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>	
	<b>- Groats and meal:</b>	
	<b>-- Of wheat:</b>	
	11 03 11 10 - - - Groats	A
	11 03 11 20 - - - Meal	A
	<b>-- Of maize (corn):</b>	
	11 03 13 10 - - - Groats	A
	11 03 13 20 - - - Meal	A
	<b>-- Of other cereals:</b>	
	11 03 19 10 - - - Of barley	A
	11 03 19 20 - - - Of grain sorghum	A
	11 03 19 30 - - - Of rye	A
	11 03 19 40 - - - Of buckwheat	A
	11 03 19 50 - - - Of millet	A
	11 03 19 90 - - - Of other cereals	A
	11 03 20 00 - Pellets	A
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
	<b>- Rolled or flaked grains:</b>	
	11 04 12 00 - - Of oats	B
	<b>-- Of other cereals:</b>	
	11 04 19 10 - - - Of wheat	B
	11 04 19 20 - - - Of rye	A
	11 04 19 30 - - - Of buckwheat	A
	11 04 19 40 - - - Of millet	A
	11 04 19 50 - - - Of grain sorghum	A

H.S CODE	DESCRIPTION	CATEGORY
11 04 19 60	- - - Of maize (corn)	B
11 04 19 90	- - - Of other cereals	B
	<b>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</b>	
11 04 22 00	- - Of oats	B
11 04 23 00	- - Of maize (corn)	A
	<b>- - Of other cereals:</b>	
11 04 29 10	- - - Of wheat	A
11 04 29 20	- - - Of rye	A
11 04 29 30	- - - Of buckwheat	A
11 04 29 40	- - - Of millet	A
11 04 29 50	- - - Of grain sorghum	A
11 04 29 90	- - - Of other cereals	B
11 04 30 00	- Germ of cereals, whole, rolled, flaked or ground	A
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	<b>- Flour, meal and powder:</b>	
11 05 10 10	- - - Flour	B
11 05 10 20	- - - Meal	A
11 05 10 30	- - - Powder	B
11 05 20 00	- Flakes, granules and pellets	B
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
	<b>- Of the dried leguminous vegetables of heading 07.13:</b>	
	<b>- - Flour:</b>	
11 06 10 11	- - - Of peas	A
11 06 10 12	- - - Of chick peas	A
11 06 10 13	- - - Of string beans	A
11 06 10 14	- - - Of haricot beans	A
11 06 10 15	- - - Of lentils	A
11 06 10 16	- - - Of kidney beans	A
11 06 10 19	- - - Other	B
	<b>- - Meal:</b>	
11 06 10 21	- - - Of peas	A
11 06 10 22	- - - Of chick peas	B
11 06 10 23	- - - Of string beans	A
11 06 10 24	- - - Of haricot beans	A
11 06 10 25	- - - Of lentils	A
11 06 10 26	- - - Of kidney beans	B
11 06 10 29	- - - Other	B
	<b>- Of sago or of roots or tubers of heading no. 07.14:</b>	
11 06 20 10	- - Flour of sago	A
11 06 20 20	- - Meal of sago	A
	<b>- - Flour of root and tubers:</b>	
11 06 20 31	- - - Manioc	A
11 06 20 32	- - - Arrowroot	A

H.S CODE	DESCRIPTION	CATEGORY
11 06 20 33	- - - Of salep	A
11 06 20 34	- - - Of Jerusalem artichokes	A
11 06 20 35	- - - Of sweet potatoes	A
11 06 20 39	- - - Flour of other roots and tubers	A
	<b>- Of the products of Chapter 8:</b>	
11 06 30 10	- - Of chestnuts	A
11 06 30 20	- - Of almonds	A
11 06 30 30	- - Of dates	A
11 06 30 40	- - Of bananas	A
11 06 30 50	- - Of coconuts	A
11 06 30 60	- - Of tamarind	A
11 06 30 70	- - Of peels of fruit	A
11 06 30 80	- - Of lemon	B
11 06 30 90	- - Other	A
<b>11.07</b>	<b>Malt, whether or not roasted.</b>	
11 07 10 00	- Not roasted	A
11 07 20 00	- Roasted	B
<b>11.08</b>	<b>Starches; inulin.</b>	
	<b>- Starches:</b>	
11 08 11 00	- - Wheat starch	A
11 08 12 00	- - Maize (corn) starch	A
11 08 13 00	- - Potato starch	A
11 08 14 00	- - Manioc (cassava) starch	A
	<b>- - Other starches:</b>	
11 08 19 10	- - - Rice starch	A
11 08 19 20	- - - Arrowroot starch	A
11 08 19 30	- - - Sago starch	A
11 08 19 90	- - - Other starches	A
11 08 20 00	- Inulin	A
<b>11.09</b>	<b>Wheat gluten, whether or not dried.</b>	B
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>	
12 01 00 10	- Whole seeds	A
12 01 00 20	- Broken seeds	A
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	
12 02 10 00	- In shell	B
12 02 20 00	- Shelled, whether or not broken	B
<b>12.03</b>	<b>Copra.</b>	A
<b>12.04</b>	<b>Linseed, whether or not broken.</b>	A
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>	
12 05 10 00	- Low erucic acid rape or colza seeds	B
12 05 90 00	- Other	B
<b>12.06</b>	<b>Sunflower seeds, whether or not broken.</b>	B
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
12 07 20 00	- Cotton seeds	A
12 07 40 00	- Sesamum seeds	B
12 07 50 00	- Mustard seeds	A
	<b>- Other:</b>	
12 07 91 00	- - Poppy seeds	P

H.S CODE	DESCRIPTION	CATEGORY
	<b>-- Other:</b>	
12 07 99 10	--- Poppy	P
12 07 99 20	--- Hemp seeds	P
12 07 99 90	--- Other	A
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>	
12 08 10 00	- Of soya beans	A
12 08 90 00	- Other	B
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>	
12 09 10 00	- Sugar beet seed	A
	<b>- Seeds of forage plants:</b>	
12 09 21 00	-- Lucerne (alfalfa) seed	A
12 09 22 00	-- Clover ( <i>Trifolium spp.</i> ) seed	A
12 09 23 00	-- Fescue seed	A
12 09 24 00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	A
12 09 25 00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	A
	<b>-- Other:</b>	
12 09 29 10	--- Lupines	A
12 09 29 90	--- Other	A
12 09 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	A
	<b>- Other:</b>	
	<b>-- Vegetable seeds:</b>	
12 09 91 10	--- Tomato seeds	A
12 09 91 20	--- Leeks seeds	A
12 09 91 30	--- Radish seeds	A
12 09 91 40	--- Carrot seeds	A
12 09 91 50	--- Cucumber seeds	A
12 09 91 60	--- Marrow seeds	A
12 09 91 70	--- Pumpkin seeds	A
12 09 91 80	--- Eggplant seeds	A
	<b>--- Other:</b>	
12 09 91 91	---- Lettuce seeds	A
12 09 91 92	---- Cress seeds	A
12 09 91 93	---- Pepper seeds (of the genus <i>Capsicum</i> or <i>Pimenta</i> )	A
12 09 91 99	---- Other	A
12 09 99 00	-- Other	A
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>	
12 10 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	A
12 10 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	A
<b>12.11</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>not cut, crushed or powdered .</b>	
12 11 20 00	- Ginseng roots	A
12 11 30 00	- Coca leaf	P
12 11 40 00	- Poppy straw	P
	<b>- Other:</b>	
12 11 90 10	- - Black cumin	A
12 11 90 20	- - Black poppy	P
12 11 90 30	- - Chips and pieces of aloeswood, and other aromatic woods	B
12 11 90 40	- - Mint	B
12 11 90 50	- - Desert flower	B
12 11 90 60	- - Cannabis sativa	P
12 11 90 70	- - Tooth-brush tree roots (suwak)	B
12 11 90 90	- - Other	B
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	
	<b>- Other:</b>	
12 12 91 00	- - Sugar beet	A
	<b>- - Other:</b>	
12 12 99 10	- - - Melon seeds	B
12 12 99 30	- - - Sugar cane	B
12 12 99 40	- - - Pumpkin and marrow seeds	B
12 12 99 50	- - - Apricot, peach or plum stones and kernels	B
12 12 99 90	- - - Other	B
<b>12.13</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	
12 13 00 10	- - - Hay	A
12 13 00 90	- - - Other	A
<b>12.14</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>	
12 14 10 00	- Lucerne (alfalfa) meal and pellets	A
	<b>- Other:</b>	
12 14 90 10	- - - Lupines	A
12 14 90 20	- - - Vetches	A
12 14 90 90	- - - Other	A
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>	
13 01 20 00	- Gum Arabic	B
	<b>- Other:</b>	
13 01 90 10	- - Tragacanth	A
13 01 90 20	- - Mastic	A
13 01 90 30	- - Benzoin	A

H.S CODE	DESCRIPTION	CATEGORY
13 01 90 40	-- Asafetida	A
13 01 90 50	-- Myrrh	A
13 01 90 60	-- Olibanum	A
13 01 90 70	-- Frankincense	B
13 01 90 80	-- Storax	B
	<b>-- Other:</b>	
13 01 90 91	--- Gum resins	A
13 01 90 92	--- Oleoresins	A
13 01 90 93	--- Balsams	A
13 01 90 99	--- Other	B
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
	<b>- Vegetable saps and extracts:</b>	
13 02 11 00	- - Opium	P
	<b>-- Other:</b>	
13 02 19 10	--- Hashish	P
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>	
	<b>- Other:</b>	
14 04 90 20	--- Henna	B
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	
15 01 00 10	- Poultry fats	B
15 01 00 20	- Fats from poultry bones and fats from poultry waste	B
15 01 00 30	- Lard and other pig fat from pig wastes	X
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	
15 02 00 10	--- Fats of bovine animals	B
15 02 00 20	--- Fats of sheep and goats	A
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	
	<b>- Oleostearin:</b>	
15 03 00 11	- - Of pig	X
15 03 00 19	- - Other	B
	<b>- Oleomargarine:</b>	
15 03 00 21	- - Of pig	X
15 03 00 29	- - Other	B
	<b>- Other:</b>	
15 03 00 91	- - Of pig	X
15 03 00 99	- - Other	B
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified .</b>	
15 07 10 00	- Crude oil, whether or not degummed	B
15 07 90 00	- Other	B
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 08 10 00	- Crude oil	A

H.S CODE	DESCRIPTION	CATEGORY
15 08 90 00	- Other	A
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 09 10 00	- Virgin	B
15 09 90 00	- Other	B
<b>15.10</b>	<b>15 10 00 00 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	B
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 11 10 00	- Crude oil	B
15 11 90 00	- Other	B
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Sunflower-seed or safflower oil and fractions thereof:</b>	
15 12 11 00	-- Crude oil	B
15 12 19 00	-- Other	B
	<b>- Cotton-seed oil and its fractions:</b>	
15 12 21 00	-- Crude oil, whether or not gossypol has been removed	B
15 12 29 00	-- Other	B
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Coconut (copra) oil and its fractions:</b>	
15 13 11 00	-- Crude oil	B
15 13 19 00	-- Other	B
	<b>- Palm kernel or babassu oil and fractions thereof:</b>	
15 13 21 00	-- Crude oil	B
15 13 29 00	-- Other	B
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Low erucic acid rape or colza oil and its fractions:</b>	
15 14 11 00	-- Crude oil	B
15 14 19 00	-- Other	A
	<b>- Other:</b>	
15 14 91 00	-- Crude oil	B
15 14 99 00	-- Other	B
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
	<b>- Linseed oil and its fractions:</b>	
15 15 11 00	-- Crude oil	B
15 15 19 00	-- Other	B

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Maize (corn) oil and its fractions:</b>	
15 15 21 00	-- Crude oil	B
15 15 29 00	-- Other	B
15 15 30 00	- Castor oil and its fractions	B
15 15 50 00	- Sesame oil and its fractions	B
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>	
15 16 10 00	- Animal fats and oils and their fractions	B
<b>15.17</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>	
	<b>- Margarine, excluding liquid margarine:</b>	
15 17 10 90	--- Other	A
<b>15.22</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	
15 22 00 20	- Residues resulting from the treatment of fatty substances or animal or vegetable	A
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	
	<b>- Packed in guts and similar containers (martadella, salami and sausages):</b>	
16 01 00 11	-- Of swine or animal blood	X
16 01 00 19	-- Other	A
	<b>--- Packed in sealed containers (canned or the like):</b>	
16 01 00 21	---- Of swine or animal blood	X
16 01 00 29	---- Other	B
	<b>- Frozen</b>	
16 01 00 31	-- Sausage of pig or other animal blood	X
16 01 00 39	-- Other	B
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>	
	<b>- Homogenised preparations:</b>	
16 02 10 10	-- Baby food	B
16 02 10 90	-- Other	B
16 02 20 00	- Of liver of any animal	A
	<b>- Of poultry of heading 01.05:</b>	
16 02 31 00	-- Of turkeys	B
16 02 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	A
16 02 39 00	-- Other	B
	<b>- Of swine:</b>	
16 02 41 00	-- Hams and cuts thereof	X
16 02 42 00	-- Shoulders and cuts thereof	X
16 02 49 00	-- Other, including mixtures	X

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Of bovine animals:</b>	
16 02 50 10	- - Pastrami (spiced, dried and prepared meat)	B
16 02 50 90	- - Other (canned or the like)	B
	<b>- Other, including preparations of blood of any animal:</b>	
16 02 90 10	- - Food preparation containing more than 20% by weight meat (ready made meals)	B
	<b>- - Offal and limb of animals:</b>	
16 02 90 21	- - Tongues	A
16 02 90 29	- - Other (except livers)	A
16 02 90 30	- - Preparations of animal blood	X
16 02 90 90	- - Other	B
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	
16 03 00 10	- - - Extracts and juices of meat	B
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>	
	<b>- Lactose and lactose syrup:</b>	
17 02 11 00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	B
17 02 19 00	- - Other	B
17 02 20 00	- Maple sugar and maple syrup	B
17 02 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	B
17 02 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	B
17 02 50 00	- Chemically pure fructose	B
17 02 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	B
	<b>- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:</b>	
17 02 90 20	- - Sucrose, chemically impure	A
17 02 90 30	- - Invert sugar, whether or not chemically pure	A
17 02 90 40	- - Fructose , chemically impure	A
17 02 90 50	- - Other sugar liquids, whether or not condensed, neither flavoured nor coloured	B
17 02 90 60	- - Caramel	B
17 02 90 70	- - Artificial honey	B
17 02 90 90	- - Other	B

H.S CODE	DESCRIPTION	CATEGORY
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>	
	17 03 10 00 - Cane molasses	B
	17 03 90 00 - Other	B
<b>19.02</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
	-- Containing eggs:	
	19 02 11 90 --- Other	B
	-- Other:	
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	20 01 10 00 - Cucumbers and gherkins	B
	- Other:	
	-- Edible vegetables and plants:	
	20 01 90 11 --- Mushrooms and truffles	B
	20 01 90 12 --- Olives and capers	B
	20 01 90 13 --- Green pepper	B
	20 01 90 14 --- Pickles (assorted)	B
	20 01 90 15 --- Tomatoes	B
	20 01 90 19 --- Other	B
	20 01 90 20 - Fruits and nuts	B
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 02 10 00 - Tomatoes, whole or in pieces	B
	- Other:	
	20 02 90 10 -- Tomato paste	B
	20 02 90 90 -- Other	B
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	20 03 10 00 - Mushrooms of the genus <i>Agaricus</i>	A
	20 03 20 00 - Truffles	A
	20 03 90 00 - Other	B
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
	- Other vegetables and mixtures of vegetables:	
	20 04 90 10 -- Carrots	B
	20 04 90 20 -- Peas	B
	20 04 90 30 -- Haricot beans	B
	20 04 90 40 -- Kidney beans	A
	20 04 90 50 -- Asparagus	A
	20 04 90 60 -- Spinach	B
	20 04 90 70 -- Okra	B
	20 04 90 80 -- Mixed vegetables	B

H.S CODE	DESCRIPTION	CATEGORY
20 04 90 90	-- Other	A
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
	<b>- Homogenised vegetables:</b>	
20 05 10 10	-- Used as infants food	A
20 05 10 20	-- For dietetic purposes	A
20 05 10 90	-- Other	A
20 05 40 00	- Peas ( <i>Pisum sativum</i> )	B
	<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>	
20 05 51 00	-- Beans, shelled	B
20 05 59 00	-- Other	B
20 05 60 00	- Asparagus	B
20 05 70 00	- Olives	B
	<b>- Other vegetables and mixtures of vegetables:</b>	
20 05 91 00	-- Bamboo shoots	A
	<b>-- Other:</b>	
	<b>--- Prepared with other materials for direct consumption:</b>	
20 05 99 11	---- Foul medamas (Cooked beans with added olive oil, tahinah, slat, cummin,..etc.)	B
20 05 99 12	---- Cooked chick peas with tahinah (sesame oil)	B
20 05 99 13	---- Vegetables and legumes with sauce	B
20 05 99 19	---- Other	B
	<b>--- Other:</b>	
20 05 99 91	---- Okra	A
20 05 99 92	---- Horse beans	A
20 05 99 93	---- Spinach	A
20 05 99 94	---- Artichokes	B
20 05 99 95	---- Mixed vegetables	A
20 05 99 96	---- Sauerkraut	A
20 05 99 97	---- Grape leaves	B
20 05 99 99	---- Other vegetables and plants	A
<b>20.06</b>	<b>20 06 00 00 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	B
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Homogenised preparations:</b>	
20 07 10 10	-- for infant food	B
20 07 10 20	-- For dietic purposes	A
20 07 10 90	-- Other	B
	<b>- Other:</b>	
	<b>-- Citrus fruit:</b>	
20 07 91 10	--- Marmalades	A
20 07 91 90	--- Other	A

H.S CODE	DESCRIPTION	CATEGORY
	<b>-- Other:</b>	
	<b>--- Jams, fruit jellies Other:</b>	
20 07 99 11	---- Peach	B
20 07 99 12	---- Apricot	B
20 07 99 13	---- Apple	B
20 07 99 14	---- Water melon	B
20 07 99 15	---- Cherry	B
20 07 99 16	---- Strawberry	B
20 07 99 17	---- Raspberry	B
20 07 99 19	---- Other	B
20 07 99 20	- - - Apricot sheets	B
20 07 99 30	- - - Turkish delight	A
20 07 99 90	- - - Other	B
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>	
	<b>- Nuts, ground-nuts and other seeds, whether or not mixed together:</b>	
	<b>-- Ground-nuts:</b>	
20 08 11 10	- - - Roasted ground nuts, whether or not salted	B
	<b>-- Other, including mixtures:</b>	
	<b>--- Roasted nuts, whether or not salted:</b>	
20 08 19 11	---- Almonds	B
20 08 19 12	---- Pistachios	B
20 08 19 13	---- Hazel nuts	B
20 08 19 19	---- Other	B
20 08 19 20	- - - mixtures	B
20 08 20 00	- Pineapples	B
20 08 30 00	- Citrus fruit	B
20 08 40 00	- Pears	B
20 08 50 00	- Apricots	A
20 08 60 00	- Cherries	B
20 08 70 00	- Peaches, including nectarines	B
20 08 80 00	- Strawberries	B
	<b>- Other, including mixtures other than those of subheading 2008.19:</b>	
20 08 92 00	- - Mixtures	B
20 08 99 00	- - Other	B
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Orange juice:</b>	
20 09 11 00	- - Frozen	B
20 09 12 00	- - Not frozen, of a Brix value not exceeding 20	B
20 09 19 00	- - Other	B
	<b>- Grapefruit (including pomelo) juice:</b>	
20 09 21 00	- - Of a Brix value not exceeding 20	B

H.S CODE	DESCRIPTION	CATEGORY
20 09 29 00	- - Other	B
	<b>- Juice of any other single citrus fruit:</b>	
	<b>- - Of a Brix value not exceeding 20:</b>	
20 09 31 10	- - - Lemon Juice	B
20 09 31 90	- - - Other	B
20 09 39 00	- - Other	B
	<b>- Pineapple juice:</b>	
20 09 41 00	- - Of a Brix value not exceeding 20	B
20 09 49 00	- - Other	B
20 09 50 00	- Tomato juice	B
	<b>- Grape juice (including grape must):</b>	
20 09 61 00	- - Of a Brix value not exceeding 30	B
20 09 69 00	- - Other	B
	<b>- Apple juice:</b>	
20 09 71 00	- - Of a Brix value not exceeding 20	B
20 09 79 00	- - Other	B
	<b>- Juice of any other single fruit or vegetable:</b>	
20 09 80 10	- - - Date molasses	B
	<b>- - - Mango juice:</b>	
20 09 80 21	- - - - Unconcentrated	B
20 09 80 29	- - - - Other	B
	<b>- - - Guava juice:</b>	
20 09 80 31	- - - - Unconcentrated	B
20 09 80 39	- - - - Other	B
	<b>- - - Carrot juice:</b>	
20 09 80 41	- - - - Carrot juice, not concentrated	B
20 09 80 49	- - - - Other	B
20 09 80 90	- - - Other	B
	<b>- Mixtures of juices:</b>	
20 09 90 10	- - - Carrot juice, not concentrated	B
20 09 90 90	- - - Other	B
22.06	22 06 00 00 <b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	X
22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
	<b>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:</b>	
22 07 10 10	- - - For medical uses	A
22 07 10 90	- - - Other	A
	<b>- Ethyl alcohol and other spirits, denatured, of any strength:</b>	
	<b>- - - Inactive ethyl alcohol:</b>	
22 07 20 11	- - - - For medical uses	A
22 07 20 19	- - - - Other	A
22 07 20 90	- - - Other	X

H.S CODE	DESCRIPTION	CATEGORY
22.08	<b>Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>	
	- Other:	
22 08 90 90	-- Other	X
22.09	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	
22 09 00 10	-- Vinegar	B
22 09 00 20	-- Vinegar substitutes	B
23.01	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>	
23 01 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	A
23.02	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>	
23 02 10 00	- Of maize (corn)	A
23 02 30 00	- Of wheat	A
23 02 40 00	- Of other cereals	B
23 02 50 00	- Of leguminous plants	A
23.03	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>	
23 03 10 00	- Residues of starch manufacture and similar residues	A
23 03 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	A
23 03 30 00	- Brewing or distilling dregs and waste	A
23.04	23 04 00 00 <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	A
23.05	23 05 00 00 <b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	A
23.06	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
23 06 10 00	- Of cotton seeds	B
23 06 20 00	- Of linseed	A
23 06 30 00	- Of sunflower seeds	A
	<b>- Of rape or colza seeds:</b>	
23 06 41 00	-- Of low erucic acid rape or colza seeds	B
23 06 49 00	-- Other	B
23 06 50 00	- Of coconut or copra	A

H.S CODE	DESCRIPTION	CATEGORY
23 06 60 00	- Of palm nuts or kernels	A
23 06 90 00	- Other	B
<b>23.07</b>	<b>Wine lees; argol.</b>	
23 07 00 10	- Wine lees	X
23 07 00 20	- Argol	A
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>	
23 09 10 00	- Dog or cat food, put up for retail sale	B
	<b>- Other:</b>	
23 09 90 10	- - Fish and ornamental bird food	B
23 09 90 20	- - Poultry food	B
	<b>- - Animal forage:</b>	
23 09 90 31	- - - Salt stones including food stuffs	B
23 09 90 39	- - - Other	B
23 09 90 40	- - Milk substitutes feeding samll animals	B
23 09 90 50	- - Concetarted preparations for the forage industry	B
23 09 90 90	- - - Other	B
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>	
24 01 10 00	- Tobacco, not stemmed/stripped	C
24 01 20 00	- Tobacco, partly or wholly stemmed/stripped	C
	- Tobacco refuse:	
24 01 30 10	- - - Tobacco, partly or wholly stemmed/stripped	C
24 01 30 90	- - - Other	C
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
24 02 10 00	- Cigars, cheroots and cigarillos, containing tobacco	C
24 02 20 00	- Cigarettes containing tobacco	C
	- Other:	
24 02 90 10	- - - Cigars tobacco substitutes (does not contain nicotine nor tobacco)	C
24 02 90 20	- - - Cigarettes as tobacco substitutes (does not contain nicotine nor tobacco)	C
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
24 03 10 10	- - - Chopped or pressed tobacco for smoking	C
24 03 10 20	- - - Chopped or pressed tobacco for pipes	C
24 03 10 30	- - - Chopped or pressed tobacco for retail sale	C
24 03 10 90	- - - Other	C
	- Other:	
24 03 91 00	- - "Homogenised" or "reconstituted" tobacco	C
	- - Other:	
24 03 99 10	- - - Pressed or liquored tobacco for making snuff	C
24 03 99 20	- - - Chopped or pressed tobacco for chewing	C
24 03 99 30	- - - Snuff	C
24 03 99 40	- - - Jirak	C
24 03 99 50	- - - Tobacco extracts and essences	C

H.S CODE	DESCRIPTION	CATEGORY
24 03 99 60	- - - muasl	C
24 03 99 90	- - - Other	C

## Annex 2

**Preferential tariff treatment applicable to imports into Switzerland of products originating in GCC**

Switzerland shall reduce or eliminate customs duties on goods originating in GCC as indicated for each tariff heading in the following table. Where the concession is listed in column 3, Switzerland shall not apply a higher customs duty than that specified in that column. Where the concession is listed in column 4, Switzerland shall reduce the customs duty applicable at the time of importation by the amount specified in that column.

Tariff Headings	Description of Goods	(1)	(2)	(3)	(4)
		WTO bound rate (Fr./100 kg gross) <sup>1</sup>	MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	Preferential duty rate applied to GCC (Fr./100 kg gross)	Preferential duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0101</b>	<b>Live horses, asses, mules and hinnies</b>				
	- pure-bred breeding animals				
	-- horses				
0101.1011	--- within the limits of the tariff quota (Q. No. 1)	120.00	120.00	free	
	- other				
	-- other				
	--- other				
0101.9095	---- within the limits of the tariff quota (Q. No. 1)	120.00	120.00	free	
<b>0102</b>	<b>Live bovine animals</b>				
	- other				
	-- other				
0102.9091	--- within the limits of the tariff quota (Q. No. 2)	60.00	60.00	free	
<b>0104</b>	<b>Live sheep and goats</b>				
	- sheep				
0104.1010	-- within the limits of the tariff quota (Q. No. 4) (breeding animals)	25.00	5.00		5.00
	- goats				
0104.2010	-- within the limits of the tariff quota (Q. No. 4) (breeding animals)	43.00	3.00		3.00

<sup>1</sup> For transparency purposes only

<sup>2</sup> For transparency purposes only

<sup>3</sup> For transparency reasons, Switzerland will inform the GCC side about all changes in the MFN applied duty rate for the concessions in this column.

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0105</b>	<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls</b>				
	- weighing not more than 185 g				
0105.1100	-- fowls of the species Gallus domesticus	free	free	free	
0105.1200	-- turkeys	free	free	free	
0105.1900	-- other	free	free	free	
	- other				
0105.9900	-- other	8.00	8.00	free	
<b>0106</b>	<b>Other live animals</b>				
	- mammals				
0106.1100	-- primates	free	free	free	
0106.1900	-- other	free	free	free	
0106.2000	- reptiles (including snakes and turtles)	free	free	free	
	- birds				
0106.3100	-- birds of prey	free	free	free	
0106.3200	-- psittaciformes (including parrots, parakeets, macaws and cockatoos)	free	free	free	
	-- other				
0106.3990	--- other	free	free	free	
0106.9000	- other	free	free	free	
<b>0208</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen</b>				
0208.3000	- of primates	21.00	21.00	free	
	- other				
0208.9090	-- other	21.00	21.00	free	
<b>0410.0000</b>	<b>Edible products of animal origin, not elsewhere specified or included</b>	free	free	free	
<b>0504</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked</b>				
0504.0010	- rennet bags	free	free	free	
	- other stomachs of animals of headings 0101 to 0104; tripe				
0504.0039	-- other	765.00	0.50		0.50
0504.0090	- other	free	free	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0506</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products</b>				
0506.1000	- ossein and bones treated with acid	free	free	free	
0506.9000	- other	free	free	free	
<b>0511</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption</b>				
	- bovine semen				
0511.1010	-- within the limits of the tariff quota (Q. No. 12)	0.10	0.10	free	
	- other				
	-- products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				
0511.9190	--- other	free	free	free	
	-- other				
0511.9980	--- other	free	free	free	
<b>0601</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212</b>				
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant				
0601.1090	-- other	39.00	39.00	free	
	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots				
0601.2010	-- chicory plants	18.70	1.40		1.40
0601.2020	-- with earth ball, in tubs or pots, other than tulips and chicory plants	22.00	22.00	free	
	-- other				
0601.2091	--- in bud or in flower	73.00	73.00	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0601.2099	--- other	39.00	39.00	free	
<b>0602</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn</b>				
0602.1000	- unrooted cuttings and slips	6.80	6.80	free	
<b>0603</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</b>				
	- fresh				
	-- roses				
	--- from May 1 to October 25				
0603.1110	---- within the limits of the tariff quota (Q. No. 13)	13.00	12.50	free	
0603.1130	--- from October 26 to April 30	free	free	free	
	-- carnations				
	--- from May 1 to October 25				
0603.1210	---- within the limits of the tariff quota (Q. No. 13)	25.00	25.00	free	
	- other				
0603.9010	-- dried, natural	free	free	free	
0603.9090	-- other (bleached, dyed, impregnated, etc.)	63.00	63.00	free	
<b>0604</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared</b>				
	- mosses and lichens				
0604.1010	-- fresh or not further prepared than dried	6.00	free	free	
0604.1090	-- other	90.00	90.00	free	
	- other				
	-- fresh				
	--- of ligneous plants				
0604.9111	---- Christmas trees and conifer branches	6.00	free	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0604.9119	other	6.00	5.00		5.00
0604.9190	other	6.00	free	free	
	other				
0604.9910	not further prepared than dried	0.40	free	free	
0604.9990	other (bleached, dyed, impregnated, etc.)	25.00	25.00	free	
<b>0701</b>	<b>Potatoes, fresh or chilled</b>				
-	for sowing				
0701.1010	within the limits of the tariff quota (Q. No. 14)	2.00	1.40		1.40
<b>0702</b>	<b>Tomatoes, fresh or chilled</b>				
-	cherry tomatoes				
0702.0010	from October 21 to April 30	5.00	5.00	free	
-	Peretti tomatoes (plum tomatoes)				
0702.0020	from October 21 to April 30	5.00	5.00	free	
-	other tomatoes of a diameter of 80 mm or more (beef tomatoes)				
0702.0030	from October 21 to April 30	5.00	5.00	free	
-	other				
0702.0090	from October 21 to April 30	5.00	5.00	free	
<b>0703</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled</b>				
-	onions and shallots				
-	onion sets				
0703.1011	from May 1 to June 30	0.20	0.20	free	
-	from July 1 to April 30				
0703.1013	within the limits of the tariff quota (Q. No. 15)	0.20	0.20	free	
-	other onions and shallots				
-	spring onions				
0703.1020	from October 31 to March 31	2.90	2.90	free	
-	from April 1 to October 30				
0703.1021	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
-	flat white onions of a diameter not exceeding 35 mm				
0703.1030	from October 31 to March 31	2.90	2.90	free	
-	from April 1 to October 30				
0703.1031	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
-	wild onions				
0703.1040	from May 16 to May 29	2.90	2.90	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	from May 30 to May 15				
0703.1041	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	other onions of a diameter of 70 mm or more				
0703.1050	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1051	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	onions of a diameter of less than 70 mm, red or white, other than those of subheadings 0703.1030/1039				
0703.1060	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1061	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
	other onions				
0703.1070	from May 16 to May 29	2.90	2.90	free	
	from May 30 to May 15				
0703.1071	within the limits of the tariff quota (Q. No. 15)	2.90	2.90	free	
0703.1080	shallots	2.90	2.90	free	
0703.2000	garlic	free	free	free	
<b>0704</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>				
	cauliflowers and headed broccoli				
	cimone				
0704.1010	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1011	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	
	romanesco				
0704.1020	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1021	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	
	other				
0704.1090	from 1 December to 30 April	7.00	7.00	free	
	from May 1 to November 30				
0704.1091	within the limits of the tariff quota (Q. No. 15)	7.00	7.00	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
-	other				
--	red cabbages				
0704.9011	from May 16 to May 29	3.00	3.00	free	
	from May 30 to May 15				
0704.9018	within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
--	white cabbages				
0704.9020	from May 2 to May 14	3.00	3.00	free	
	from May 15 to May 1				
0704.9021	within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
--	winter savoy cabbage				
0704.9030	from March 16 to March 31	3.00	3.00	free	
	from April 1 to March 15				
0704.9031	within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
--	Savoy cabbage				
0704.9040	from May 11 to May 24	3.00	3.00	free	
	from May 25 to May 10				
0704.9041	within the limits of the tariff quota (Q. No. 15)	3.00	3.00	free	
--	sprouting broccoli				
0704.9050	from 1 December to 30 April	10.00	10.00	free	
	from May 1 to November 30				
0704.9051	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
<b>0708</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled</b>				
-	peas (Pisum sativum)				
--	sugar peas (mange-tout)				
0708.1010	from 16 August to 19 May	10.00	10.00	free	
--	other				
0708.1020	from 16 August to 19 May	10.00	10.00	free	
-	beans (Vigna spp., Phaseolus spp.)				
0708.2010	beans which must be shelled	8.50	8.50	free	
--	piattoni or coco beans				
0708.2021	from November 16 to June 14	10.00	10.00	free	
	from June 15 to November 15				
0708.2028	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
--	asparagus beans or long beans				

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0708.2031	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2038	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	--	string beans (extra fine, at least 500/kg)				
0708.2041	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2048	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	--	other				
0708.2091	---	from November 16 to June 14	10.00	10.00	free	
	---	from June 15 to November 15				
0708.2098	----	within the limits of the tariff quota (Q. No. 15)	10.00	10.00	free	
	-	other leguminous vegetables				
	--	other				
	---	for human consumption				
0708.9080	----	from 1 November to 31 May	10.00	10.00	free	
0708.9090	---	other	7.00	7.00	free	
<b>0709</b>		<b>Other vegetables, fresh or chilled</b>				
	-	asparagus				
	--	green asparagus				
0709.2010	---	from June 16 to April 30	free	free	free	
	---	from May 1 to June 15				
0709.2011	----	within the limits of the tariff quota (Q. No. 15)	free	free	free	
	-	aubergines (egg-plants)				
0709.3010	--	from October 16 to May 31	10.00	10.00	free	
	-	mushrooms and truffles				
0709.5100	--	mushrooms of the genus Agaricus	8.50	8.50	free	
0709.5900	--	other	8.50	8.50	free	
	-	fruits of the genus Capsicum or of the genus Pimenta				
	--	sweet peppers				
0709.6011	---	from 1 November to 31 March	6.00	6.00	free	
0709.6090	--	other	free	free	free	
	-	other				
	--	globe artichokes				
0709.9083	---	from 1 November to 31 May	10.00	10.00	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0711</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>				
0711.2000	- olives	3.00	3.00	free	
	- other vegetables; mixtures of vegetables				
0711.9020	-- capers	free	free	free	
<b>0712</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</b>				
0712.2000	- onions	5.00	5.00	free	
	- mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles				
0712.3100	-- mushrooms of the genus Agaricus	free	free	free	
0712.3200	-- wood ears (Auricularia spp.)	free	free	free	
0712.3300	-- jelly fungi (Tremella spp.)	free	free	free	
0712.3900	-- other	free	free	free	
	- other vegetables; mixtures of vegetables				
	-- other				
ex 0712.9081	--- in containers holding more than 5 kg, garlic and tomatoes, not mixed	17.00	17.00	free	
<b>0713</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split</b>				
	- peas (Pisum sativum)				
	-- whole, unprocessed				
0713.1019	--- other	0.85	0.85	free	
	-- other				
0713.1099	--- other	4.00	4.00	free	
	- chickpeas (garbanzos)				
	-- whole, unprocessed				
0713.2019	--- other	free	free	free	
	-- other				
0713.2099	--- other	4.00	4.00	free	
	- beans (Vigna spp., Phaseolus spp.)				

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
--	beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek				
---	whole, unprocessed				
0713.3119	other	free	free	free	
---	other				
0713.3199	other	4.00	4.00	free	
--	small red (Adzuki) beans (Phaseolus or Vigna angularis)				
---	whole, unprocessed				
0713.3219	other	0.85	0.85	free	
---	other				
0713.3299	other	4.00	4.00	free	
--	kidney beans, including white pea beans (Phaseolus vulgaris)				
---	whole, unprocessed				
0713.3319	other	0.85	free	free	
---	other				
0713.3399	other	4.00	4.00	free	
--	other				
---	whole, unprocessed				
0713.3919	other	free	free	free	
---	other				
0713.3999	other	4.00	4.00	free	
-	lentils				
--	whole, unprocessed				
0713.4019	other	free	free	free	
--	other				
0713.4099	other	free	free	free	
-	broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)				
--	whole, unprocessed				
---	for sowing				
0713.5015	horse beans (Vicia faba var. minor)	14.00	free	free	
0713.5018	other	14.00	free	free	
0713.5019	other	free	free	free	
--	other				
0713.5099	other	4.00	4.00	free	
-	other				
--	whole, unprocessed				

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0713.9019	other	free	free	free	
	other				
0713.9099	other	4.00	4.00	free	
<b>0714</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith</b>				
	manioc (cassava)				
0714.1090	other	0.85	0.75	free	
	sweet potatoes				
0714.2090	other	0.85	0.75	free	
	other				
0714.9090	other	0.85	0.75	free	
<b>0801</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled</b>				
	coconuts				
0801.1100	desiccated	2.00	2.00	free	
0801.1900	other	2.00	2.00	free	
	Brazil nuts				
0801.2100	in shell	free	free	free	
0801.2200	shelled	free	free	free	
	cashew nuts				
0801.3100	in shell	free	free	free	
0801.3200	shelled	free	free	free	
<b>0802</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled</b>				
	almonds				
0802.1100	in shell	free	free	free	
0802.1200	shelled	free	free	free	
	walnuts				
	in shell				
0802.3190	other	3.00	3.00	free	
	shelled				
0802.3290	other	3.00	3.00	free	
0802.4000	chestnuts (Castanea spp.)	2.00	free	free	
0802.5000	pistachios	free	free	free	
0802.6000	macadamia nuts	4.00	4.00	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	- other				
0802.9020	-- tropical fruit and tropical nuts	4.00	4.00	free	
0802.9090	-- other	4.00	4.00	free	
<b>0803.0000</b>	<b>Bananas, including plantains, fresh or dried</b>	14.00	14.00	free	
<b>0804</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried</b>				
0804.1000	- dates	4.00	4.00	free	
	- figs				
0804.2010	-- raw	free	free	free	
0804.2020	-- dried	4.00	4.00	free	
0804.3000	- pineapples	4.00	4.00	free	
0804.4000	- avocados	1.60	1.60	free	
0804.5000	- guavas, mangoes and mangosteens	1.00	1.00	free	
<b>0805</b>	<b>Citrus fruit, fresh or dried</b>				
0805.4000	- grapefruit, including pomelos	2.00	2.00	free	
0805.5000	- lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus Latifolia)	1.00	free	free	
0805.9000	- other	2.00	2.00	free	
<b>0806</b>	<b>Grapes, fresh or dried</b>				
0806.2000	- dried	free	free	free	
<b>0807</b>	<b>Melons (including watermelons) and papaws (papayas), fresh</b>				
	- melons (including watermelons)				
0807.1100	-- watermelons	2.00	2.00	free	
0807.1900	-- other	2.00	2.00	free	
0807.2000	- papaws (papayas)	free	free	free	
<b>0808</b>	<b>Apples, pears and quinces, fresh</b>				
	- pears and quinces				
	-- for cider making or distilling				
0808.2011	--- within the limits of the tariff quota (Q. No. 20)	4.00	2.00		2.00
	-- other pears and quinces				
	--- in open packings				
0808.2021	---- from April 1 to June 30	4.00	2.00		2.00
	---- from July 1 to March 31				
0808.2022	----- within the limits of the tariff quota (Q. No. 17)	4.00	2.00		2.00

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0809</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh</b>				
	- plums and sloes				
	-- in open packings				
	--- plums				
0809.4012	---- from October 1 to June 30	5.00	3.00		3.00
	---- from July 1 to September 30				
0809.4013	----- within the limits of the tariff quota (Q. No. 18)	5.00	3.00		3.00
0809.4015	--- sloes	5.00	3.00		3.00
	-- in other packings				
	--- plums				
0809.4092	---- from October 1 to June 30	12.00	10.00		10.00
	---- from July 1 to September 30				
0809.4093	----- within the limits of the tariff quota (Q. No. 18)	12.00	10.00		10.00
0809.4095	--- sloes	12.00	10.00		10.00
<b>0810</b>	<b>Other fruit, fresh</b>				
	- strawberries				
0810.1010	-- from September 1 to May 14	3.00	3.00	free	
	-- from May 15 to August 31				
0810.1011	--- within the limits of the tariff quota (Q. No. 19)	3.00	3.00	free	
	- raspberries, blackberries, mulberries and loganberries				
	-- raspberries				
0810.2010	--- from 15 September to 31 May	5.00	5.00	free	
	--- from June 1 to September 14				
0810.2011	---- within the limits of the tariff quota (Q. No. 19)	5.00	5.00	free	
	-- blackberries				
0810.2020	--- from 1 November to 30 June	5.00	5.00	free	
	--- from July 1 to October 31				
0810.2021	---- within the limits of the tariff quota (Q. No. 19)	5.00	5.00	free	
0810.2030	-- mulberries and loganberries	4.00	4.00	free	
0810.4000	- cranberries, bilberries and other fruits of the genus Vaccinium	free	free	free	
0810.5000	- kiwifruit	1.00	1.00	free	
0810.6000	- durians	1.00	1.00	free	
	- other				
0810.9092	-- tropical fruit and tropical nuts	1.00	1.00	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	--				
0810.9093	---	7.00	5.00		5.00
	---				
0810.9094	----	7.00	5.00		5.00
0810.9096	--	7.00	5.00		5.00
0810.9099	--	4.00	4.00	free	
<b>0811</b>					
	-				
0811.9010	--	20.00	20.00	free	
	--				
0811.9021	---	free	free	free	
0811.9029	---	9.00	9.00	free	
0811.9090	--	9.00	9.00	free	
<b>0812</b>					
	-				
0812.9010	--	3.00	3.00	free	
<b>0813</b>					
	-				
0813.2010	--	free	free	free	
0813.2090	--	free	free	free	
	-				
	--				
0813.4019	---	free	free	free	
	--				
	---				
0813.4089	----	free	free	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>0814.0000</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	free	free	free	
<b>0903.0000</b>	<b>Maté</b>	free	free	free	
<b>0904</b>	<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta</b>				
	- pepper				
0904.1100	-- neither crushed nor ground	free	free	free	
0904.1200	-- crushed or ground	7.50	7.50	free	
	- fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground				
0904.2010	-- unworked	free	free	free	
0904.2090	-- other	7.50	7.50	free	
<b>0905.0000</b>	<b>Vanilla</b>	free	free	free	
<b>0906</b>	<b>Cinnamon and cinnamon-tree flowers</b>				
	- neither crushed nor ground				
0906.1100	-- cinnamon (Cinnamomum zeylanicum Blume)	free	free	free	
0906.1900	-- other	free	free	free	
0906.2000	- broken or powdered	5.00	5.00	free	
<b>0907.0000</b>	<b>Cloves (whole fruit, cloves and stems)</b>	free	free	free	
<b>0908</b>	<b>Nutmeg, mace and cardamoms</b>				
	- nutmeg				
0908.1010	-- unprocessed	free	free	free	
0908.1090	-- other	12.50	12.50	free	
	- mace				
0908.2010	-- unworked	free	free	free	
0908.2090	-- other	12.50	12.50	free	
	- cardamoms				
0908.3010	-- unworked	free	free	free	
0908.3090	-- other	12.50	12.50	free	
<b>0909</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</b>				
0909.1000	- seeds of anise or badian	2.50	2.50	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
0909.2000	- seeds of coriander	2.50	2.50	free	
0909.3000	- seeds of cumin	0.40	0.40	free	
0909.4000	- seeds of caraway	0.40	0.40	free	
0909.5000	- seeds of fennel; juniper berries	2.50	2.50	free	
<b>0910</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</b>				
0910.1000	- ginger	3.75	3.75	free	
0910.2000	- saffron	68.00	68.00	free	
0910.3000	- turmeric (curcuma)	5.00	5.00	free	
	- other spices				
0910.9100	-- mixtures referred to in Note 1 b) to this Chapter	5.00	5.00	free	
0910.9900	-- other	5.00	5.00	free	
<b>1108</b>	<b>Starches; inulin</b>				
	- starches				
	-- wheat starch				
1108.1190	--- other	3.00	3.00	free	
	-- maize (corn) starch				
1108.1290	--- other	2.50	2.50	free	
	-- potato starch				
1108.1390	--- other	2.00	2.00	free	
	-- manioc (cassava) starch				
1108.1490	--- other	2.00	2.00	free	
	-- other starches				
	--- rice starch				
1108.1919	---- other	2.00	2.00	free	
	--- other				
1108.1999	---- other	3.00	3.00	free	
	- inulin				
1108.2090	-- other	3.00	3.00	free	
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken</b>				
	- in shell				
	-- other				
1202.1091	--- for human consumption	free	free	free	
1202.1099	--- other	71.00	0.10		0.10
	- shelled, whether or not broken				
	-- other				
1202.2091	--- for human consumption	free	free	free	
1202.2099	--- other	92.00	0.10		0.10

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing</b>				
-	sugar beet seed				
1209.1090	-- other	free	free	free	
-	seeds of forage plants				
1209.2100	-- lucerne (alfalfa) seed	26.00	free	free	
1209.2200	-- clover (Trifolium spp.) seed	26.00	free	free	
1209.2300	-- fescue seed	26.00	free	free	
1209.2400	-- Kentucky blue grass (Poa pratensis L.) seed	26.00	free	free	
1209.2500	-- rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	26.00	free	free	
--	other				
---	seeds of vetches or lupines				
1209.2919	---- other	26.00	free	free	
1209.2960	---- timothy grass seed	26.00	free	free	
1209.2980	---- seeds of cock's foot grass, yellow oat grass, tall oat grass, brome grass and the like	26.00	free	free	
1209.2990	---- other	free	free	free	
1209.3000	-- seeds of herbaceous plants cultivated principally for their flowers	free	free	free	
-	other				
1209.9100	-- vegetable seeds	free	free	free	
--	other				
---	other				
1209.9999	---- other	free	free	free	
<b>1210</b>	<b>Hoph cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin</b>				
1210.1000	- hop cones, neither ground nor powdered nor in the form of pellets	free	free	free	
1210.2000	- hop cones, ground, powdered or in the form of pellets; lupulin	free	free	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1211</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered</b>				
1211.2000	- ginseng roots	free	free	free	
1211.3000	- coca leaf	free	free	free	
1211.4000	- poppy straw	free	free	free	
1211.9000	- other	free	free	free	
<b>1212</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included</b>				
	- seaweeds and other algae				
1212.2090	-- other	free	free	free	
	- other				
	-- sugar beet				
1212.9190	--- other	free	free	free	
	-- other				
	--- dried chicory roots				
1212.9919	---- other	free	free	free	
	--- locust beans, including locust bean seeds				
1212.9921	---- locust bean seeds	free	free	free	
	---- other				
1212.9929	----- other	free	free	free	
	--- other				
1212.9999	---- other	free	free	free	

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>1214</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets</b>				
-	lucerne (alfalfa) meal and pellets				
1214.1090	-- other	free	free	free	
-	other				
1214.9090	-- other	free	free	free	
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)</b>				
1301.2000	- gum arabic	free	free	free	
-	other				
1301.9010	-- natural balsams	free	free	free	
1301.9080	-- other	free	free	free	
<b>1505</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>				
-	wool grease, crude				
1505.0019	-- other	free	free	free	
-	other				
1505.0099	-- other	3.00	3.00	free	
<b>1602</b>	<b>Other prepared or preserved meat, meat offal or blood</b>				
-	of liver of any animal				
1602.2010	-- with a basis of goose liver	71.00	71.00	free	
<b>1702</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</b>				
-	other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose				
--	solid				
1702.9022	--- beet sugar and cane sugar, caramelised	61.00	19.30		19.30

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		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
1702.9023	- - - maltodextrine	61.00	12.10		12.10
1702.9028	- - - other	61.00	18.70		18.70
<b>1801.0000</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>	free	free	free	
<b>1802</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>				
1802.0090	- other	0.60	0.60	free	
<b>2001</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</b>				
	- other				
	-- fruit and nuts				
2001.9011	- - - tropical	21.00	21.00	free	
<b>2003</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid</b>				
2003.1000	- mushrooms of the genus Agaricus	46.80	46.80	free	
2003.2000	- truffles	free	free	free	
2003.9000	- other	46.80	46.80	free	
<b>2004</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006</b>				
	- other vegetables and mixtures of vegetables				
	-- in containers holding more than 5 kg				
2004.9012	- - - olives	29.00	free	free	
	-- in containers holding not more than 5 kg				
2004.9042	- - - olives	35.00	free	free	
<b>2005</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006</b>				
	- olives				
2005.7010	- - in containers holding more than 5 kg	29.00	free	free	
2005.7090	- - other	39.00	free	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>2006</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</b>				
2006.0010	- tropical fruit, tropical nuts and tropical fruit-peel	8.00	8.00	free	
<b>2008</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included</b>				
	- nuts, ground-nuts and other seeds, whether or not mixed together				
	-- ground-nuts				
2008.1190	--- other	4.00	4.00	free	
	-- other, including mixtures				
2008.1910	--- tropical fruit and tropical nuts	4.00	4.00	free	
2008.2000	- pineapples	18.00	18.00	free	
	- other, including mixtures other than those of subheading 2008.19				
	-- mixtures				
2008.9211	--- of tropical fruit and tropical nuts	28.00	28.00	free	
	-- other				
	--- pulp, not containing added sugar or other sweetening matter				
2008.9911	---- of tropical fruits	4.00	4.00	free	
	--- other				
	---- other fruit				
2008.9996	----- tropical fruit and tropical nuts	25.50	25.50	free	
<b>2009</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</b>				
	- orange juice				
	-- frozen				

Tariff Headings		Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
ex 2009.1110	---	not containing added sugar or other sweetening matter, concentrated	14.00	14.00	free	
	--	not frozen, of a Brix value not exceeding 20				
2009.1210	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
	--	other				
2009.1930	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
	-	grapefruit (including pomelo) juice				
	--	other				
2009.2910	---	not containing added sugar or other sweetening matter	free	free	free	
	-	juice of any other single citrus fruit				
	--	of a Brix value not exceeding 20				
	---	not containing added sugar or other sweetening matter				
2009.3111	----	crude lemon juice (whether or not stabilized)	free	free	free	
	--	other				
	---	not containing added sugar or other sweetening matter				
2009.3911	----	agro-cotto	free	free	free	
	-	pineapple juice				
	--	of a Brix value not exceeding 20				
2009.4110	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
2009.4120	---	containing added sugar or other sweetening matter	35.00	35.00	free	
	--	other				
2009.4910	---	not containing added sugar or other sweetening matter	14.00	14.00	free	
2009.4920	---	containing added sugar or other sweetening matter	35.00	35.00	free	
	-	juice of any other fruit or vegetable				
	--	other				
	---	not containing added sugar or other sweetening matter				
2009.8081	----	of tropical fruit	6.00	6.00	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
	--- containing added sugar or other sweetening matter				
2009.8098	---- of tropical fruit	14.00	14.00	free	
	- mixtures of juices				
	--- other, not containing added sugar or other sweetening matter				
	---- other				
2009.9061	----- with a basis of juices of tropical fruits or tropical nuts	7.00	7.00	free	
	--- other, containing added sugar or other sweetening matter				
	---- other				
2009.9098	----- with a basis of tropical-fruits juices	18.00	18.00	free	
<b>2301</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves</b>				
	- flours, meals and pellets, of meat or meat offal; greaves				
2301.1090	-- other	free	free	free	
<b>2302</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants</b>				
	- of maize (corn)				
2302.1090	-- other	free	free	free	
	- of wheat				
2302.3090	-- other	free	free	free	
	- of other cereals				
	-- of rice				
2302.4080	--- other	free	free	free	
	-- other				
2302.4099	--- other	free	free	free	
	- of leguminous plants				
2302.5090	-- other	free	free	free	

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
<b>2303</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets</b>				
	- residues of starch manufacture and similar residues				
2303.1090	-- other	free	free	free	
	- beet-pulp, bagasse and other waste of sugar manufacture				
2303.2090	-- other	free	free	free	
	- brewing or distilling dregs and waste				
2303.3090	-- other	free	free	free	
<b>2304</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</b>				
2304.0090	- other	free	free	free	
<b>2305</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>				
2305.0090	- other	free	free	free	
<b>2306</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305</b>				
	- of cotton seeds				
2306.1090	-- other	free	free	free	
	- of linseed				
2306.2090	-- other	free	free	free	
	- of sunflower seeds				
2306.3090	-- other	free	free	free	
	- of rape or colza seeds				
	-- of low erucic acid rape or colza seeds				

Tariff Headings	Description of Goods	(1) WTO bound rate (Fr./100 kg gross) <sup>1</sup>	(2) MFN duty rate applied (Fr./100 kg gross) <sup>2</sup>	(3) Preferent ial duty rate applied to GCC (Fr./100 kg gross)	(4) Preferent ial duty rate MFN minus applied to GCC (Fr./100 kg gross) <sup>3</sup>
		Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
2306.4190	other	free	free	free	
	other				
2306.4990	other	free	free	free	
	of coconut or copra				
2306.5090	other	free	free	free	
	of palm nuts or kernels				
2306.6090	other	free	free	free	
	other				
	of maize (corn) germ				
2306.9019	other	free	free	free	
	other				
2306.9029	other	free	free	free	
<b>2307.0000</b>	<b>Wine lees; argol</b>	free	free	free	
<b>2308</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included</b>				
2308.0090	other	free	free	free	
<b>2309</b>	<b>Preparations of a kind used in animal feeding</b>				
	other				
2309.9020	forage preparations, with a basis of crushed shells; bird feeds, mineral	free	free	free	
	other				
2309.9090	other	free	free	free	
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse</b>				
	tobacco, not stemmed/stripped				
2401.1010	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
	tobacco, partly or wholly stemmed/stripped				
2401.2010	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
	tobacco refuse				

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			Fr./Unit	Fr./Unit	Fr./Unit	Fr./Unit
2401.3010	- -	for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free	free	free	
<b>2403</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; «homogenized» or «reconstituted» tobacco; tobacco extracts and essences</b>				
	-	other				
2403.9100	- -	«homogenized» or «reconstituted» tobacco	102.00	102.00	free	
	- -	other				
2403.9910	- - -	chewing tobacco, roll tobacco and snuff	1105.00	1105.00	free	
2403.9920	- - -	tobacco extracts	105.00	105.00	free	
2403.9930	- - -	tobacco essences	free	free	free	

## الاتفاقية الزراعية بين دول المجلس وأيسلندة

### المادة (١)

إلحاقا لاتفاقية التجارة الحرة المبرمة بين دول مجلس التعاون ودول رابطة الافتا (التي سيشار إليها فيما يلي ب"اتفاقية التجارة الحرة" ) الموقعة بتاريخ ٢٢ يونيو ٢٠٠٩ وخاصة ما ورد في المادة ٢,١ من الاتفاقية، جرى إبرام هذه الاتفاقية بشأن التجارة في المنتجات الزراعية والتي سيشار إليها فيما يلي ب"هذه الاتفاقية" بين حكومات الإمارات العربية المتحدة ومملكة البحرين والمملكة العربية السعودية وسلطنة عمان ودولة قطر ودولة الكويت التي سيشار إليها فيما يلي ب"دول المجلس" وجمهورية أيسلندة (التي سيشار إليها فيما يلي ب"أيسلندة") ويشار إليهم مجتمعين ب"الطرفين".

### المادة (٢)

تلتزم دول المجلس بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها أيسلندة طبقا لما هو محدد في الملحق ١ لهذه الاتفاقية. تلتزم أيسلندة بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها دول المجلس طبقا لما هو محدد في الملحق ٢ لهذه الاتفاقية.

### المادة (٣)

١. تطبق على هذه الاتفاقية قواعد المنشأ وأحكام التعاون في المسائل الجمركية المبينة في الملحق IV لاتفاقية التجارة الحرة عدا ما نص عليه في الفقرة ٢.
٢. لأغراض هذه الاتفاقية، تنطبق المادة (٣) من الملحق IV لاتفاقية التجارة الحرة على دول المجلس و أيسلندة بعد إجراء ما يلزم من تعديلات.

### المادة (٤)

يلتزم الطرفان بالنظر في أية مشكلات قد تنشأ في تجارتهم بالمنتجات الزراعية والسعي لإيجاد حلول مناسبة لها.

### المادة (٥)

يتعهد الطرفان بمواصلة جهودهم بهدف تحقيق المزيد من تحرير تجارتهم الزراعية في إطار السياسات التجارية لكل منهما.

### المادة (٦)

يؤكد الطرفان على حقوقهما والتزاماتهما بموجب اتفاقية منظمة التجارة العالمية حول الزراعة ما لم يرد خلاف ذلك في هذه الاتفاقية.

### المادة (٧)

١. تطبق اتفاقية منظمة التجارة العالمية حول الإجراءات الصحية وصحة النبات (SPS) على حقوق والتزامات الطرفين فيما يتعلق بالإجراءات الصحية وصحة النبات.
٢. تتبادل دول المجلس وأيسلندا أسماء وعناوين ضباط الاتصال ذوي الخبرة في المسائل الصحية وصحة النبات لغرض تسهيل المشاورات الفنية وتبادل المعلومات.
٣. دون الإخلال بالفقرة ١، يوافق الطرفان على إجراء مشاورات في إطار اللجنة المشتركة إذا ما رأى أي من الطرفين أن الطرف الآخر قد اتخذ إجراءات من شأنها خلق عوائق تجارية وذلك بغية إيجاد حل مناسب وفقا للاتفاقية الصحية.

### المادة (٨)

تدخل هذه الاتفاقية حيز النفاذ أو تطبق بصورة مؤقتة اعتبارا من نفس تاريخ دخول اتفاقية التجارة الحرة حيز النفاذ المبرمة بين دول المجلس وأيسلندا. وتظل نافذة طالما استمر الطرفان في اتفاقية التجارة الحرة.

وإشهادا على ما تقدم، قام الموقعون أدناه، المخولون أصولا بالتوقيع، بتوقيع هذه الاتفاقية.

أبرمت في همر في الثاني والعشرين من شهر يونيو لعام ٢٠٠٩ الموافق للتاسع والعشرين من شهر جمادى الثانية لعام ١٤٣٠ هجري من نسختين أصليتين باللغة الانجليزية.

عن حكومات دول مجلس التعاون لدول الخليج العربية عن جمهورية أيسلندا

يوسف بن علوي بن عبد الله  
الوزير المسئول عن الشؤون الخارجية بسلطنة عمان  
رئيس المجلس الوزاري لمجلس التعاون  
لدول الخليج العربية

عبد الرحمن بن حمد العطية  
الأمين العام لمجلس التعاون لدول الخليج العربية

### الملحق (1)

#### الشروط التي تطبق على واردات دول المجلس من المنتجات الأيسلندية

تمنح دول المجلس المنتجات الأيسلندية المشمولة بهذا الملحق تخفيضات جمركية بحسب الفئات التالية:

١. الفئة (A) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة اعتباراً من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٢. الفئة (B) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة بعد خمس سنوات من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٣. الفئة (C) : تستمر الرسوم الجمركية بالنسبة للمنتجات المدرجة تحت هذه الفئة. تقوم دول المجلس بإخطار أيسلندا بأية تعديلات تطرأ على فئة الرسم المطبق الخاص بالدولة الأولى بالرعاية.
٤. الفئة (X) : تستبعد المنتجات المدرجة تحت هذه الفئة من نطاق هذه الاتفاقية.
٥. الفئة (P) : المنتجات المدرجة تحت هذه الفئة ممنوع استيرادها إلى دول المجلس.

الفئة		الصفة	رمز النظام المنسق	البند
		<b>خيول وحمير وبغال و كوادن (نغال)، حيه.</b>		٠١,٠١
		- أصيلة للأنسال:		
A		--- خيول من أصل عربي .....	٠١.٠١.١٠.١٠	
A		--- غيرها .....	٠١.٠١.١٠.٩٠	
		- غيرها:		
A		--- خيول للرياضة .....	٠١.٠١.٩٠.١٠	
A		--- خيول صغيرة الجسم (بونى) .....	٠١.٠١.٩٠.٢٠	
A		--- حمير .....	٠١.٠١.٩٠.٣٠	
A		--- بغال .....	٠١.٠١.٩٠.٤٠	
A		--- كوادن (نغال) .....	٠١.٠١.٩٠.٥٠	
A		--- غيرها .....	٠١.٠١.٩٠.٩٠	
		<b>حيوانات حية من فصيلة الأبقار.</b>		٠١,٠٢
A		--- أصيلة للأنسال .....	٠١.٠٢.١٠.٠٠	
A		--- غيرها .....	٠١.٠٢.٩٠.٠٠	
		<b>حيوانات حية من فصيلة الخنازير.</b>		٠١,٠٣
		- أصيلة للأنسال .....	٠١.٠٣.١٠.٠٠	
		- غيرها:		
		--- تزن أقل من ٥٠ كيلو غرام .....	٠١.٠٣.٩١.٠٠	
		--- تزن ٥٠ كيلو غرام أو أكثر .....	٠١.٠٣.٩٢.٠٠	
		<b>حيوانات حية من فصيلة الضأن والماعز.</b>		٠١,٠٤
		- ضأن:		
A		--- أصيلة للأنسال .....	٠١.٠٤.١٠.١٠	
A		--- غيرها .....	٠١.٠٤.١٠.٩٠	
		- ماعز:		
A		--- أصيلة للأنسال .....	٠١.٠٤.٢٠.١٠	
A		--- غيرها .....	٠١.٠٤.٢٠.٩٠	
		<b>ديوك ودجاجات، من فصيلة جالوس دوميستكوس، بط، أوز، ديوك ودجاجات رومية، دجاج غينيا (غرغر)، حيه من الأنواع الأليفة.</b>		٠١,٠٥
		- بوزن لا يزيد عن ١٨٥ غرام:		
A		--- ديوك ودجاجات من جنس جالوس دوميستكوس .....	٠١.٠٥.١١.٠٠	
A		--- ديوك ودجاجات رومية .....	٠١.٠٥.١٢.٠٠	
A		--- غيرها .....	٠١.٠٥.١٩.٠٠	
		- غيرها:		
A		--- ديوك ودجاجات من جنس جالوس دوميستكوس:		
A		--- دجاج بيض .....	٠١.٠٥.٩٤.١٠	
A		--- دجاج لحم .....	٠١.٠٥.٩٤.٢٠	
A		--- دجاج أمهات .....	٠١.٠٥.٩٤.٣٠	
A		--- غيرها .....	٠١.٠٥.٩٤.٩٠	
		- غيرها:		
A		--- بط وأوز أليفة .....	٠١.٠٥.٩٩.١٠	
A		--- ديوك ودجاجات رومية .....	٠١.٠٥.٩٩.٢٠	
		--- غيرها .....	٠١.٠٥.٩٩.٩٠	

الفئة	الوصف	رمز النظام المنسق	البند
	<b>حيوانات حية أخرى.</b>		٠١,٠٦
	- ثدييات:		
A	-- حيوانات رئيسية.....	٠١٠٦ ١١ ٠٠	
A	- - حيتان ودلافين وخنزير بحرية (ثدييات من رتبة الحيتان)؛ خرفان بحر و أطومات (ثدييات من رتبة الخيلانيات).....	٠١٠٦ ١٢ ٠٠	
	-- غيرها:		
A	--- إبل.....	٠١٠٦ ١٩ ١٠	
A	--- أرانب أليفة وأرانب برية.....	٠١٠٦ ١٩ ٢٠	
A	--- غزلان و ظباء.....	٠١٠٦ ١٩ ٣٠	
A	--- كلاب.....	٠١٠٦ ١٩ ٤٠	
A	--- ثعالب ومنك وأمثالها من حيوانات الفراء.....	٠١٠٦ ١٩ ٥٠	
A	- - - حيوانات حدائق ومعارض الحيوان وحيوانات مستوردة لهيئات علمية لمختبرات التجارب والبحوث.....	٠١٠٦ ١٩ ٦٠	
A	--- غيرها.....	٠١٠٦ ١٩ ٩٠	
A	- زواحف بما فيها الثعابين والسلاحف.....	٠١٠٦ ٢٠ ٠٠	
	- طيور:		
A	-- طيور جارحة (جوارح).....	٠١٠٦ ٣١ ٠٠	
A	-- ببغاوات (بما فيها الببغاوات العادية والبركيت (بيضاء وصغيرة الجسم) والمكاو (ببغاء فخم طويل الذيل) والكوكاتو (ببغاء ذو عرف)).....	٠١٠٦ ٣٢ ٠٠	
	-- غيرها:		
A	--- حمام أليف، حمام برى، حجل، تدرج، سماني، دجاج الأرض، شنقب، قطا، أرطلان، بط بري.....	٠١٠٦ ٣٩ ١٠	
A	--- طيور الزينة.....	٠١٠٦ ٣٩ ٢٠	
A	--- غيرها.....	٠١٠٦ ٣٩ ٩٠	
	- غيرها:		
A	--- نحل وان كانت جماعات والحشرات الأخرى.....	٠١٠٦ ٩٠ ١٠	
A	--- غيرها.....	٠١٠٦ ٩٠ ٩٠	

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A A A		لحوم فصيلة الأبقار، طازجة أو مبردة.		٠٢,٠١
		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠١١٠٠٠	
		- قطع آخر بعظمها .....	٠٢٠١٢٠٠٠	
A A A		- دون عظام .....	٠٢٠١٣٠٠٠	٠٢,٠٢
		لحوم فصيلة الأبقار، مجمدة.		
		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٢١٠٠٠	
B B B		- قطع أخرى بعظمها .....	٠٢٠٢٢٠٠٠	٠٢,٠٣
		- دون عظام:		
		--- مفروم .....	٠٢٠٢٣٠١٠	
X X X		--- غيرها .....	٠٢٠٢٣٠٩٠	٠٢,٠٤
		لحوم فصيلة الخنازير، طازجة أو مبردة أو مجمدة.		
		- طازجة أو مبردة:		
X X X		--- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٣١١٠٠	٠٢,٠٤
		--- أفخاذ وأكتاف وقطعها، بعظمها .....	٠٢٠٣١٢٠٠	
		--- غيرها .....	٠٢٠٣١٩٠٠	
X X X		--- مجمدة:		٠٢,٠٤
		--- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٣٢١٠٠	
		--- أفخاذ وأكتاف وقطعها، بعظمها .....	٠٢٠٣٢٢٠٠	
A A A A A A B B A A A A		--- غيرها .....	٠٢٠٣٢٩٠٠	٠٢,٠٤
		لحوم فصيلة الضأن أو الماعز، طازجة أو مبردة أو مجمدة.		
		- ذبائح كاملة وأنصاف ذبائح حملان، طازجة أو مبردة	٠٢٠٤١٠٠٠	
A A A A A A B B A A A A		- لحوم ضأن آخر طازجة أو مبردة:		٠٢,٠٤
		--- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤٢١٠٠	
		--- قطع آخر بعظمها .....	٠٢٠٤٢٢٠٠	
A A A A A A B B A A A A		--- دون عظام .....	٠٢٠٤٢٣٠٠	٠٢,٠٤
		--- ذبائح كاملة وأنصاف ذبائح حملان، مجمدة:		
		--- لحوم ضأن آخر، مجمدة:		
A A A A A A B B A A A A		--- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤٤١٠٠	٠٢,٠٤
		--- قطع آخر بعظمها .....	٠٢٠٤٤٢٠٠	
		--- دون عظام:		
A A A A A A B B A A A A		--- مفروم .....	٠٢٠٤٤٣١٠	٠٢,٠٤
		--- غيرها .....	٠٢٠٤٤٣٩٠	
		لحوم فصيلة الماعز:		
A A A A A A B B A A A A		--- ذبائح كاملة وأنصاف ذبائح:		٠٢,٠٤
		--- طازجة أو مبردة .....	٠٢٠٤٥٠١١	
		--- مجمدة .....	٠٢٠٤٥٠١٢	
A A A A A A B B A A A A		--- قطع آخر بعظمها:		٠٢,٠٤
		--- طازجة أو مبردة .....	٠٢٠٤٥٠٢١	
		--- مجمدة .....	٠٢٠٤٥٠٢٢	
A A A A A A B B A A A A		--- دون عظام:		٠٢,٠٤
		--- طازجة أو مبردة .....	٠٢٠٤٥٠٣١	
		--- طازجة أو مبردة .....	٠٢٠٤٥٠٣١	

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A	..... مجمدة: لحوم فصائل الخيول والحمير والبغال والنغال، طازجة أو مبردة أو مجمدة.	٠٢٠٤٥٠٣٢	٠٢,٠٥
A	--- لحوم فصيلة الخيل .....	٠٢٠٥٠٠١٠	
X	--- غيرها .....	٠٢٠٥٠٠٩٠	
A	أحشاء وأطراف صالحة للأكل من فصائل الأبقار والخنازير والضأن والماعز والخيول والحمير والبغال والنغال، طازجة أو مبردة أو مجمدة.	٠٢٠٦١٠٠٠	٠٢,٠٦
A	- من فصيلة الأبقار، طازجة أو مبردة: .....	٠٢٠٦١٠٠٠	
A	- من فصيلة الأبقار، مجمدة: .....	٠٢٠٦٢١٠٠	
A	--- السنة .....	٠٢٠٦٢٢٠٠	
A	--- أكباد .....	٠٢٠٦٢٢٠٠	
A	--- غيرها .....	٠٢٠٦٢٩٠٠	
X	- من فصيلة الخنازير، طازجة أو مبردة: .....	٠٢٠٦٣٠٠٠	
X	- من فصيلة الخنازير، مجمدة: .....	٠٢٠٦٤١٠٠	
X	--- أكباد .....	٠٢٠٦٤١٠٠	
X	--- غيرها .....	٠٢٠٦٤٩٠٠	
A	- غيرها، طازجة أو مبردة: .....	٠٢٠٦٨٠٠١٠	
A	--- من فصليتي الضأن والماعز .....	٠٢٠٦٨٠٠٩٠	
A	--- غيرها .....	٠٢٠٦٨٠٠٩٠	
A	- غيرها، مجمدة: .....	٠٢٠٦٩٠٠١١	
A	--- السنة .....	٠٢٠٦٩٠٠١٢	
A	--- أكباد .....	٠٢٠٦٩٠٠١٩	
A	--- غيرها .....	٠٢٠٦٩٠٠٩٠	
A	لحوم وأحشاء وأطراف صالحة للأكل من طيور الدواجن المذكورة في البند ٠١,٠٥ طازجة أو مبردة أو مجمدة.		٠٢,٠٧
C	- من ديوك أو دجاجات من جنس جالوس دوميستكوس: --- غير مقطعة، طازجة أو مبردة: .....	٠٢٠٧١١٠٠	
C	--- غير مقطعة، مجمدة .....	٠٢٠٧١٢٠٠	
C	--- قطع وأحشاء وأطراف، طازجة أو مبردة: .....	٠٢٠٧١٣٠٠	
C	--- قطع وأحشاء وأطراف، مجمدة .....	٠٢٠٧١٤٠٠	
B	- من ديوك ودجاجات رومية: --- غير مقطعة، طازجة أو مبردة: .....	٠٢٠٧٢٤٠٠	
B	--- غير مقطعة، مجمدة: .....	٠٢٠٧٢٥٠٠	
B	--- قطع وأحشاء وأطراف، طازجة أو مبردة: .....	٠٢٠٧٢٦٠٠	
B	--- قطع وأحشاء وأطراف، مجمدة .....	٠٢٠٧٢٧٠٠	
B	- من بط أو أوز أو غرغر (دجاج سوداني): --- غير مقطعة، طازجة أو مبردة: .....	٠٢٠٧٣٢٠٠	
B	--- غير مقطعة، مجمدة: .....	٠٢٠٧٣٣٠٠	
B	--- أكباد دسمة، طازجة أو مبردة: .....	٠٢٠٧٣٤٠٠	
B	--- غيرها، طازجة أو مبردة: .....	٠٢٠٧٣٥٠٠	

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B	-- غيرها، مجمدة..... لحوم وأحشاء وأطراف أخر صالحة للأكل، طازجة أو مبردة أو مجمدة. - أرانب أليفة أو بربية:	٠٢ ٠٧ ٣٦ ٠٠	٠٢,٠٨
A	--- طازجة أو مبردة.....	٠٢ ٠٨ ١٠ ١٠	
A	--- مجمدة.....	٠٢ ٠٨ ١٠ ٢٠	
B	- من حيوانات رئيسة.....	02 08 30 00	
B	- من زواحف (بما فيها الثعابين والسلاحف)..... - غيرها:	02 08 50 00	
	--- إبل:		
A	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ١١	
A	--- مجمدة.....	٠٢ ٠٨ ٩٠ ١٢	
A	--- غزلان وظباء:		
A	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ٢١	
A	--- مجمدة.....	٠٢ ٠٨ ٩٠ ٢٢	
	-- حمام بري، حجل، تدرج، الفري (سماتي)، دجاج الأرض، شنقب، قطا، أرطلان ويط بري:		
B	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ٣١	
B	--- مجمدة.....	٠٢ ٠٨ ٩٠ ٣٢	
	--- غيرها:		
A	--- أفخاذ ضفادع.....	٠٢ ٠٨ ٩٠ ٩١	
B	--- غيرها.....	٠٢ ٠٨ ٩٠ ٩٩	
	شحم خنزير صرف وشحم طيور دواجن، غير مستخلص بالإذابة أو بطرق الاستخلاص الأخرى، طازجاً أو مبرداً أو مجمداً أو مملحاً أو في ماء مملح أو مجففاً أو مدخناً.		٠٢,٠٩
X	--- شحم فصيلة الخنزير.....	٠٢ ٠٩ ٠٠ ١٠	
B	--- غيرها.....	٠٢ ٠٩ ٠٠ ٩٠	
	لحوم وأحشاء وأطراف صالحة للأكل، مملحة أو في ماء مملح، مجففة أو مدخنة؛ دقيق ومساحيق صالحة للأكل، من لحوم أو أحشاء أو أطراف. - لحوم فصيلة الخنزير:		٠٢,١٠
X	-- أفخاذ أو أكتاف وقطعها، بعظمها.....	٠٢ ١٠ ١١ ٠٠	
X	-- صدور ( يتخللها شحم ) وقطعها.....	٠٢ ١٠ ١٢ ٠٠	
X	-- غيرها.....	٠٢ ١٠ ١٩ ٠٠	
B	- لحوم حيوانات فصيلة الأبقار.....	٠٢ ١٠ ٢٠ ٠٠	
	- غيرها، بما فيها دقيق ومساحيق صالحة للأكل من لحوم أو أحشاء أو أطراف:		
B	--- من حيوانات رئيسة.....	٠٢ ١٠ ٩١ ٠٠	
B	- من حيتان ودلافين وخنزير بحر (تدييات من رتبة الحيتان)، خرفان بحر و أطومات (تدييات من رتبة الخيلانيات).....	٠٢ ١٠ ٩٢ ٠٠	
B	-- من زواحف بما فيها الثعابين والسلاحف.....	٠٢ ١٠ ٩٣ ٠٠	

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		ألبان وقشدة، غير مركزة ولا محتوية على سكر مضاف أو على مواد تحلية أخرى. - بنسبة دسم لا تزيد عن ١% وزناً: --- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد ..... --- غيرها ..... - بنسبة دسم تزيد عن ١% ولا تتجاوز ٦% وزناً: --- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد ..... --- غيرها ..... - تحتوي على نسبة تزيد عن ٦% وزناً: --- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد ..... --- غيرها .....	٠٤ ٠١ ١٠ ٣٠ ٠٤ ٠١ ١٠ ٩٠ ٠٤ ٠١ ٢٠ ٣٠ ٠٤ ٠١ ٢٠ ٩٠ ٠٤ ٠١ ٣٠ ٣٠ ٠٤ ٠١ ٣٠ ٩٠	٠٤,٠١
C B		ألبان وقشدة، مركزة أو محتوية على سكر مضاف أو مواد تحلية أخرى. - بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة لا تزيد عن ١,٥% وزناً: --- معد للصناعة ..... --- غيرها ..... - بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة تزيد عن ١,٥% وزناً: --- غير محتوية على سكر مضاف أو مواد تحليه أخرى: ..... --- معد للصناعة ..... --- غيرها ..... - غيرها: ..... --- معد للصناعة ..... --- غيرها ..... - غيرها: ..... --- لا تحتوي على سكر مضاف أو أي مواد تحلية أخرى: --- لبن (حليب) ..... --- قشدة ..... - غيرها: --- لبن (حليب) ..... --- قشدة .....	٠٤ ٠٢ ١٠ ١٠ ٠٤ ٠٢ ١٠ ٩٠ ٠٤ ٠٢ ٢١ ١٠ ٠٤ ٠٢ ٢١ ٩٠ ٠٤ ٠٢ ٢٩ ١٠ ٠٤ ٠٢ ٢٩ ٩٠ ٠٤ ٠٢ ٩١ ١٠ ٠٤ ٠٢ ٩١ ٢٠ ٠٤ ٠٢ ٩٩ ١٠ ٠٤ ٠٢ ٩٩ ٢٠	٠٤,٠٢
C B		مصل اللبن وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى؛ منتجات مكونة من عناصر حليب طبيعية، وإن كانت محتوية على سكر مضاف أو مواد تحلية أخرى، غير مذكورة ولا داخلة في مكان آخر. - مصلى اللبن ومصل اللبن المعدل وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى..... - غيرها.....	٠٤ ٠٤ ١٠ ٠٠ ٠٤ ٠٤ ٩٠ ٠٠	٠٤,٠٤
B B				
B				
B				

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		جبين (بما في ذلك جبن اللبن المخثر).		٠٤,٠٦
B		- أجبان طازجة (غير منضجة أو غير مخثرة)، بما في ذلك جبن مصال اللبن وجبن اللبن المخثر.....	٠٤ ٠٦ ١٠ ٠٠	
B		- أجبان مبشورة أو بشكل مسحوق من جميع الأنواع.....	٠٤ ٠٦ ٢٠ ٠٠	
B		- أجبان معالجة بالحرارة غير مبشورة ولا بشكل مسحوق.....	٠٤ ٠٦ ٣٠ ٠٠	
B		- أجبان ذات عروق زرقاء واجبان آخر محتوية على عروق متحصل عليها بواسطة روكفورت البنيسيليوم.....	٠٤ ٠٦ ٤٠ ٠٠	
B		- أجبان أخرى:		
B		--- جبن قشدة طازج مخمر.....	٠٤ ٠٦ ٩٠ ١٠	
B		--- جبن قاسي أو متوسط التقسية (مثل الشدر، الجودا، الجروير، الباروميسان).....	٠٤ ٠٦ ٩٠ ٢٠	
B		--- غيرها.....	٠٤ ٠٦ ٩٠ ٩٠	
		بيض طيور بقشرة، طازج أو محفوظ أو مطبوخ.		٠٤,٠٧
		--- طازج:		
A		..... للتفريخ.....	٠٤ ٠٧ ٠٠ ١١	
C		..... غيره.....	٠٤ ٠٧ ٠٠ ١٩	
C		..... غيره.....	٠٤ ٠٧ ٠٠ ٩٠	
		بيض طيور، بدون قشرة، ومح (صفار البيض) طازج أو مجفف أو مسلوق بالماء أو مطبوخ بالبخار أو مقولب، مجمد أو محفوظ بأية طريقة أخرى، وإن كان محتويا على سكر مضاف أو مواد تحلية أخرى.		٠٤,٠٨
		- صفار بيض (مح):		
C		--- مجفف.....	٠٤ ٠٨ ١١ ٠٠	
C		--- غيره.....	٠٤ ٠٨ ١٩ ٠٠	
C		- غيره:		
C		--- مجفف.....	٠٤ ٠٨ ٩١ ٠٠	
C		--- غيره.....	٠٤ ٠٨ ٩٩ ٠٠	
B		عسل طبيعي.....	٠٤ ٠٩ ٠٠ ٠٠	٠٤,٠٩
		منتجات صالحة للأكل من أصل حيواني، غير مذكورة ولا داخلة في مكان آخر.		٠٤,١٠
A		--- بيض سلاحف.....	٠٤ ١٠ ٠٠ ١٠	
A		--- أعشاش السلنجان.....	٠٤ ١٠ ٠٠ ٢٠	
A		--- غيرها.....	٠٤ ١٠ ٠٠ ٩٠	

		منتجات حيوانية الأصل غير مذكورة ولا داخلية في مكان آخر؛ حيوانات ميتة مما يشملها الفصلان ( ١ ) أو ( ٣ )، غير صالحة للاستهلاك البشري.		٠٥, ١١
B		- مني ذكور الأبقار .....	٠٥ ١١ ١٠ ٠٠	
		- غيرها:		
		-- غيرها:		
A		--- دودة القرمز والحشرات المماثلة .....	٠٥ ١١ ٩٩ ١٠	
A		--- بيض دودة الحرير ( القز ) .....	٠٥ ١١ ٩٩ ٢٠	
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A		- - دم الحيوان والحيوانات الميتة الأخر واللحوم والأحشاء والأطراف، غير الصالحة للأكل.....	٠٥ ١١ ٩٩ ٤٠	
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A		..... مجفف (زبيب) .....	٠٨ ٠٦ ٢٠ ٠٠	
A		<b>بطيخ (بما فيه الشمام) و بابايا، طازج.</b>		٠٨,٠٧
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A		..... غيره:		
A		..... بطيخ أصفر (شمام و قاوون) .....	٠٨ ٠٧ ١٩ ١٠	
A		..... غيرها .....	٠٨ ٠٧ ١٩ ٩٠	
A		..... بابايا .....	٠٨ ٠٧ ٢٠ ٠٠	
A		<b>تفاح وكمثرى وسفرجل، طازجة.</b>		٠٨,٠٨
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A		- كمثرى وسفرجل:		
A		..... كمثرى .....	٠٨ ٠٨ ٢٠ ١٠	
A		..... سفرجل .....	٠٨ ٠٨ ٢٠ ٢٠	
A		<b>مشمش وكرز أو برقوق أو خوخ (بما فيه الدراق الأملس "نيكتارين") برقوق و قرصية (خوخ شانك)، طازجة.</b>		٠٨,٠٩
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A		..... كرز .....	٠٨ ٠٩ ٢٠ ٠٠	
A		- دراق بما فيه "نيكتارين" (أو خوخ من نوع برونوس بيرسكا) .....	٠٨ ٠٩ ٣٠ ٠٠	
A		- برقوق أو خوخ من نوع برونوس دومستكا و قرصية ..	٠٨ ٠٩ ٤٠ ٠٠	
		<b>فواكه أخر، طازجة.</b>		٠٨,١٠
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A		..... توت العليق وتوت عادي .....	٠٨ ١٠ ٢٠ ٠٠	
A		..... عنبيات وفواكه أخر من نوع فاكسينوم .....	٠٨ ١٠ ٤٠ ٠٠	
A		..... كيوي .....	٠٨ ١٠ ٥٠ ٠٠	
A		..... دوريان .....	٠٨ ١٠ ٦٠ ٠٠	
A		- غيرها:		

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A		--- ايكي دنيا (بشملة) .....	٠٨ ١٠ ٩٠ ٢٠	
A		--- صبير (تين شوكي أو برشومي) .....	٠٨ ١٠ ٩٠ ٣٠	
A		--- غيرها .....	٠٨ ١٠ ٩٠ ٩٠	
		فواكه وثمار غير مطبوخة أو مطبوخة بالبخار أو مسلوقة بالماء، مجمدة، وإن احتوت على سكر مضاف أو مواد تحلية آخر.		٠٨, ١١
B		- توت الأرض (فريز أو فراولة) .....	٠٨ ١١ ١٠ ٠٠	
B		- توت العليق وتوت عادي و كشمش أسود أو أبيض أو أحمر وعنب الثعلب .....	٠٨ ١١ ٢٠ ٠٠	
B		- غيرها .....	٠٨ ١١ ٩٠ ٠٠	
		فواكه وثمار، محفوظة مؤقتاً (مثلاً بغاز ثاني أكسيد الكبريت أو في ماء مملح أو مكبرت أو مضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.		٠٨, ١٢
B		- كرز.....	٠٨ ١٢ ١٠ ٠٠	
B		- غيرها .....	٠٨ ١٢ ٩٠ ٠٠	
		فواكه مجففة غير تلك المذكورة في البنود ٠٨, ٠١ إلى ٠٨, ٠٦، خليط من ثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل.		٠٨, ١٣
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B		- فواكه آخر:		
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B		--- تمر هندي .....	٠٨ ١٣ ٤٠ ٢٠	
B		--- كمثرى .....	٠٨ ١٣ ٤٠ ٣٠	
B		--- غيرها .....	٠٨ ١٣ ٤٠ ٩٠	
B		- خليط ثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل.....	٠٨ ١٣ ٥٠ ٠٠	
		قشور حمضيات وقشور بطيخ (بما فيه الشمام)، طازجة أو مجمدة أو مجففة أو محفوظة مؤقتاً في ماء مملح أو مكبرت أو مضاف إليه مواد آخر بقصد الحفظ المؤقت.	٠٨ ١٤ ٠٠ ٠٠	٠٨, ١٤
A		.....		



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B		- زنجبيل.....	٠٩ ١٠ ١٠ ٠٠	
B		- زعفران.....	٠٩ ١٠ ٢٠ ٠٠	
B		- كركم.....	٠٩ ١٠ ٣٠ ٠٠	
B		- بهارات وتوابل آخر:		
B		-- مخاليط مذكورة في الملاحظة ١/ب من هذا الفصل ....	٠٩ ١٠ ٩١ ٠٠	
B		-- غيرها:		
B		--- حليه .....	٠٩ ١٠ ٩٩ ١٠	
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C		..... حنطة ( قمح ) صلبة	١٠٠١ ١٠٠٠	
		..... غيرها:		
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C		..... حنطة ( قمح ) رفيعة	١٠٠١ ٩٠ ٢٠	
C		..... خليط حنطة مع شيلم	١٠٠١ ٩٠ ٣٠	
A		..... شيلم ( جاودار )	١٠٠٢ ٠٠ ٠٠	١٠,٠٢
A		..... شعير	١٠٠٣ ٠٠ ٠٠	١٠,٠٣
		<b>شوفان.</b>		١٠,٠٤
A		..... شوفان أشهب (أو أسود)	١٠٠٤ ٠٠ ١٠	
A		..... شوفان أبيض (أو أصفر)	١٠٠٤ ٠٠ ٢٠	
A		<b>ذرة.</b>		١٠,٠٥
A		..... تقاوي للبذار	١٠٠٥ ١٠ ٠٠	
		..... غيرها:		
A		..... ذرة صفراء ذهبية	١٠٠٥ ٩٠ ١٠	
A		..... ذرة بيضاء	١٠٠٥ ٩٠ ٢٠	
A		..... ذرة سمراء	١٠٠٥ ٩٠ ٣٠	
A		..... غيرها	١٠٠٥ ٩٠ ٩٠	
		<b>أرز.</b>		١٠,٠٦
A		..... أرز غير مقشور (أرز بغلافه الزهري)	١٠٠٦ ١٠ ٠٠	
A		..... أرز مقشور (أرز أسمر)	١٠٠٦ ٢٠ ٠٠	
A		..... أرز مضروب كلياً أو جزئياً وإن كان ممسوحاً أو ملمعاً	١٠٠٦ ٣٠ ٠٠	
A		..... أرز مكسر	١٠٠٦ ٤٠ ٠٠	
A		..... حبوب السور غوم	١٠٠٧ ٠٠ ٠٠	١٠,٠٧
		<b>حنطة سوداء ودخن وحبوب العصافير؛ حبوب</b>		١٠,٠٨
		<b>أخر.</b>		
C		..... حنطة سوداء	١٠٠٨ ١٠ ٠٠	
A		..... دخن	١٠٠٨ ٢٠ ٠٠	
A		..... حبوب العصافير	١٠٠٨ ٣٠ ٠٠	
A		..... حبوب آخر	١٠٠٨ ٩٠ ٠٠	

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C		دقيق حنطة (قمح) أو دقيق خليط حنطة مع شيلم. ... دقيق حنطة (قمح) .....	٠١٠٠ ١٠ ١١	١١,٠١
C		... دقيق خليط حنطة مع شيلم .....	٠١٠٠ ٢٠ ١١	
A		دقيق حبوب (عدا دقيق الحنطة {قمح} أو دقيق خليط الحنطة مع شيلم). ... دقيق شيلم .....	٠٢١٠ ٠٠ ١١	١١,٠٢
A		... دقيق ذرة .....	٠٢٢٠ ٠٠ ١١	
A		... غيرها:		
A		... دقيق شعير .....	٠٢٩٠ ١٠ ١١	
A		... دقيق شوفان .....	٠٢٩٠ ٢٠ ١١	
A		... دقيق حبوب السورغوم .....	٠٢٩٠ ٣٠ ١١	
C		... دقيق حنطة سوداء .....	٠٢٩٠ ٤٠ ١١	
A		... دقيق دخن .....	٠٢٩٠ ٥٠ ١١	
A		... دقيق أرز .....	٠٢٩٠ ٦٠ ١١	
A		... غيرها .....	٠٢٩٠ ٩٠ ١١	
A		جريش وسميد (كريات حبوب مكثلة). ... جريش وسميد: ... من حنطة (قمح):		١١,٠٣
A		... جريش .....	٠٣١١ ١٠ ١١	
A		... سميد .....	٠٣١١ ٢٠ ١١	
A		... من ذرة:		
A		... جريش .....	٠٣١٣ ١٠ ١١	
A		... سميد .....	٠٣١٣ ٢٠ ١١	
A		... من حبوب آخر:		
A		... من شعير .....	٠٣١٩ ١٠ ١١	
A		... من حبوب السورغوم .....	٠٣١٩ ٢٠ ١١	
A		... من شيلم .....	٠٣١٩ ٣٠ ١١	
A		... من حنطة سوداء .....	٠٣١٩ ٤٠ ١١	

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A		--- من حبوب أخر.....	٠٣ ١٩ ٩٠ ١١	
A		--- كريات حبوب مكثلة.....	٠٣ ٢٠ ٠٠ ١١	
		حبوب مشغولة بطريقة أخرى (مثلا مقشورة أو مقلطحة أو مدورة أو مقطعة أو مكسرة بشكل رقائق)، باستثناء الأرز الداخل في البند ١٠,٠٦؛ نيت الحبوب، كامل أو مقلطح أو مطحون أو بشكل رقائق. - حبوب مقلطحة أو بشكل رقائق:		١١,٠٤
B		--- من شوفان.....	٠٤ ١٢ ٠٠ ١١	
		--- من حبوب أخر:		
B		--- من حنطة (قمح).....	٠٤ ١٩ ١٠ ١١	
A		--- من شيلم.....	٠٤ ١٩ ٢٠ ١١	
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A		--- من دخن.....	٠٤ ١٩ ٤٠ ١١	
A		--- من حبوب السورغوم.....	٠٤ ١٩ ٥٠ ١١	
B		--- من ذرة.....	٠٤ ١٩ ٦٠ ١١	
B		--- من حبوب أخر.....	٠٤ ١٩ ٩٠ ١١	
		حبوب أخر مشغولة (مثلا مقشورة أو مدورة أو مقطعة أو مكسرة):		
B		--- من شوفان.....	٠٤ ٢٢ ٠٠ ١١	
A		--- من ذرة.....	٠٤ ٢٣ ٠٠ ١١	
		--- من حبوب أخر:		
A		--- من حنطة (قمح).....	٠٤ ٢٩ ١٠ ١١	
A		--- من شيلم.....	٠٤ ٢٩ ٢٠ ١١	
A		--- من حنطة سوداء.....	٠٤ ٢٩ ٣٠ ١١	
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A		--- من حبوب السورغوم.....	٠٤ ٢٩ ٥٠ ١١	
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B		--- سميد.....	٠٥ ١٠ ١٠ ١١	
A		--- مساحيق.....	٠٥ ١٠ ٢٠ ١١	
B		--- مساحيق.....	٠٥ ١٠ ٣٠ ١١	
B		- رقائيق وحببيبات ومكتلات..... دقيق وسميد ومساحيق البقول القرنية اليابسة الداخلة في البند ١٣, ٠٧، دقيق وسميد ومسحوق لب النخل الهندي (ساجو) ودقيق وسميد ومسحوق الجذور والدرنات الداخلة في البند ١٤, ٠٧، أو المنتجات المذكورة في الفصل (٨). - من البقول القرنية اليابسة الداخلة في البند ١٣, ٠٧: --- دقيق:	٠٥ ٢٠ ٠٠ ١١	١١,٠٦
A		--- من بازلاء.....	٠٦ ١٠ ١١ ١١	
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A		--- من فول.....	٠٦ ١٠ ١٦ ١١	
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A		--- من بازلاء.....	٠٦ ١٠ ٢١ ١١	
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A		- من الساجو أو الجذور والدرنات الداخلة في البند ٠٧,١٤:		
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A		--- سميد الساجو .....	٠٦ ٢٠ ٢٠ ١١	
A		--- دقيق وسميد الجذور الدرناات:		
A		--- المنيهوط (ماتيوق) .....	٠٦ ٢٠ ٣١ ١١	
A		--- الأاروت .....	٠٦ ٢٠ ٣٢ ١١	
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A		- من المنتجات المذكورة في الفصل (٨):		
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A		--- من اللوز .....	٠٦ ٣٠ ٢٠ ١١	
A		--- من التمر .....	٠٦ ٣٠ ٣٠ ١١	
A		--- من الموز .....	٠٦ ٣٠ ٤٠ ١١	
A		--- من جوز الهند .....	٠٦ ٣٠ ٥٠ ١١	
A		--- من التمر الهندي .....	٠٦ ٣٠ ٦٠ ١١	
A		--- من قشور الفواكه .....	٠٦ ٣٠ ٧٠ ١١	
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A		--- غيرها .....	٠٦ ٣٠ ٩٠ ١١	
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A		--- غير محمص .....	٠٧ ١٠ ٠٠ ١١	
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A		--- نشاء:		
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A		-- نشاء منيهوط (مانيوق) .....	٠.٨ ١٤ ٠٠	
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A		-- أنواع نشاء آخر:		
A		--- نشاء أرز.....	٠.٨ ١٩ ١٠	
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A		- إينولين .....	٠.٨ ٢٠ ٠٠	
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B		جلوتين الحنطة (القمح)، وإن كان جاف.....	٠.٩ ٠٠ ٠٠	١١,٠٩
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A		فول الصويا، وإن كان مكسراً. --- حبوب كاملة.....	٠٠ ١٠ ١٢ ٠١	١٢,٠١
A		--- حبوب مكسرة.....	٠١ ٠٠ ٢٠ ١٢	
B		فول سوداني، غير محمص أو مطبوخ بطريقة أخرى، وإن كان مقشوراً أو مكسراً. - بقشره.....	٠٢ ١٠ ٠٠ ١٢	١٢,٠٢
B		- مقشور، وإن كان مكسراً.....	٠٢ ٢٠ ٠٠ ١٢	
A		لب نارجيل (كوبرا).....	٠٣ ٠٠ ٠٠ ١٢	١٢,٠٣
A		بذر كتان، وإن كان مكسراً.....	٠٤ ٠٠ ٠٠ ١٢	١٢,٠٤
B		بذر اللفت و السلجم، وإن كان مكسراً. - بذر اللفت و السلجم قليل الايروسيك.....	٠٥ ١٠ ٠٠ ١٢	١٢,٠٥
B		- غيرها.....	٠٥ ٩٠ ٠٠ ١٢	
B		بذر عباد الشمس، وإن كان مكسراً.....	٠٦ ٠٠ ٠٠ ١٢	١٢,٠٦
A		أثمار وبذور زيتية أخرى، وإن كانت مكسرة. - بذور قطن.....	٠٧ ٢٠ ٠٠ ١٢	١٢,٠٧
B		- بذور سمسم.....	٠٧ ٤٠ ٠٠	

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A		..... بذور خردل	١٢ ٠٧٥٠٠٠	
		- غيرها:	١٢	
P		..... بذور خشخاش	٠٧٩١٠٠	
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		..... بذور قنب	٠٧٩٩٢٠	
A		..... غيرها	٠٧٩٩٩٠	١٢,٠٨
		دقيق وسميد بذور وثمار زيتية، عدا دقيق وسميد الخردل.	١٢	
A		..... من فول الصويا	٠٨١٠٠٠	
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B		..... بذور وثمار ونوى معده للبيذار.	٠٨٩٠٠٠	١٢,٠٩
		..... بذور شوندر السكر	٠٩١٠٠٠	
A		- بذور نباتات علفية:	١٢	
		..... بذور برسيم (فصه)	٠٩٢١٠٠	
A		..... بذور نفل (تريفوليام)	٠٩٢٢٠٠	
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A		-- بذور عكرش (تف).....	٠٩ ٢٣ ٠٠ ١٢	
A		-- بذور تف الكنتكي (بوابر اتنسسال).....	٠٩ ٢٤ ٠٠ ١٢	
A		-- بذور زوان الجودار (لوليام ملتفلورم لام ، لوليام بيرين ..... (L)	٠٩ ٢٥ ٠٠ ١٢	
A		-- غيرها:		
A		-- ترمس.....	٠٩ ٢٩ ١٠ ١٢	
A		-- غيرها.....	٠٩ ٢٩ ٩٠ ١٢	
A		-- بذور نباتات عشبية تزرع أساسا من أجل أزهارها.....	٠٩ ٣٠ ٠٠ ١٢	
A		-- غيرها:		
A		-- بذور خضر:		
A		-- بذور طماطم.....	٠٩ ٩١ ١٠ ١٢	
A		-- بذور كراث.....	٠٩ ٩١ ٢٠ ١٢	
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A		--- بذور بادنجان.....	٠٩ ٩١ ٨٠ ١٢	
A		--- غيرها:		
A		--- بذور خس.....	٠٩ ٩١ ٩١ ١٢	
A		--- بذور جرجير.....	٠٩ ٩١ ٩٢ ١٢	
A		--- بذور فلفل (من جنس كابسيوم أوبينتما).....	٠٩ ٩١ ٩٣ ١٢	
A		--- غيرها.....	٠٩ ٩١ ٩٩ ١٢	
A		--- غيرها.....	٠٩ ٩٩ ٠٠ ١٢	
		أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكتلة؛ غبار حشيشه الدينار.		١٢,١٠
A		- أثمار (أقماع) حشيشه الدينار غير مجروشة ولا مسحوقة ولا بشكل مكتلات.....	١٠ ١٠ ٠٠ ١٢	
A		- أثمار (أقماع) حشيشه الدينار مجروشة أو مسحوقه أو بشكل كريات مكتلة؛ غبار حشيشه الدينار.....	١٠ ٢٠ ٠٠ ١٢	
		نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو		١٢,١١

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A		مسحوقة.		
		- جذور جنسج .....	11 20 00	
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P		- أوراق الكوكا .....	11 30 00	
			12	
P		- قش خشخاش .....	11 40 00	
			12	
A		- غيرها:		
		--- حب البركة (حبه سوداء).....	11 90 10	
			12	
P		--- خشخاش أسود.....	11 90 20	
			12	
B		--- شظايا وقطع خشب العود وخشب الصندل وأخشاب بخور	11 90 30	
		أخر.....	12	
B		--- نعناع.....	11 90 40	
			12	
B		--- كركديه.....	11 90 50	
			12	
P		--- قنب هندي.....	11 90 60	
			12	
B		--- أعواد السواك.....	11 90 70	
			12	
B		--- غيرها .....	12 11 90 90	
		قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية أخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم) من النوع المستخدم أساساً للاستهلاك البشري،		12, 12

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		غير مذكورة ولا داخلة في مكان آخر.		
		- غيرها:		
A		--- شوندر السكر.....	١٢ ٩١ ٠٠	
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		-- غيرها:		
B		--- بذور بطيخ (أخضر وأصفر) .....	١٢ ٩٩ ١٠	
			١٢	
B		--- قصب السكر .....	١٢ ٩٩ ٣٠	
			١٢	
B		--- بذور يقطين وكوسة وقرع .....	١٢ ٩٩ 40	
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B		--- نوى ولب (قلب) المشمش والبرقوق (دراق).....	١٢ ٩٩ 50	
			١٢	
B		--- غيرها .....	١٢ ٩٩ ٩٠	
			١٢	
		قش وتبن وعصافات ( قشور) حبوب، خام وإن كانت مهشمة، مطحونة أو مضغوطة أو بشكل مكثلات.		١٢, ١٣
A		--- تبن.....	١٣ ٠٠ ١٠	
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A		--- غيرها .....	١٣ ٠٠ ٩٠	
			١٢	
		ملفوف لفتي علفي وشوندر (بنجر) علفي وجذور علفية وكأ وبرسيم (فصه) ونفل وكرنب علفي وترمس وكرسنة (بيقيه) ومنتجات علفية مماثلة وإن كانت بشكل مكثلات.		١٢, ١٤

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A		- مسحوق ومكتلات برسيم (فصه).....	١٤ ١٠ ٠٠	
			١٢	
A		- غيرها:		
A		--- ترمس.....	١٤ ٩٠ ١٠	
			١٢	
A		--- كرسنة (بيقيه) وجلبان.....	١٤ ٩٠ ٢٠	
			١٢	
A		--- غيرها.....	١٤ ٩٠ ٩٠	
			١٢	

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B		صمغ اللك؛ صموغ راتنجيات و صموغ راتنجية و راتنجيات زيتية (مثل البلاسم)، طبيعية.		١٣,٠١
		- صمغ عربي .....	٠١٢٠٠٠ ١٣	
		- غيرها:		
		--- كثيراء .....	٠١٩٠١٠ ١٣	
		--- مستكا .....	٠١٩٠٢٠ ١٣	
		--- جاوي .....	٠١٩٠٣٠ ١٣	
		--- حلتيت .....	٠١٩٠٤٠ ١٣	
		--- مر .....	٠١٩٠٥٠ ١٣	
		--- لبان ذكر .....	٠١٩٠٦٠ ١٣	
		--- لبان بخور .....	٠١٩٠٧٠ ١٣	
		--- لبان لامى .....	٠١٩٠٨٠ ١٣	
		--- غيرها:		
		--- صموغ راتنجية .....	٠١٩٠٩١ ١٣	
		--- صموغ زيتية .....	٠١٩٠٩٢ ١٣	
		--- بلاسم طبيعية .....	٠١٩٠٩٣ ١٣	
B		--- غيرها .....	٠١٩٠٩٩ ١٣	
		عصارات و خلاصات نباتية، مواد بكتينية، بكتينات و بكتات، آجار - آجار وغيرها من مواد مخاطية و مكثفات، مشتقة من منتجات نباتية، وإن كانت معدله.		١٣,٠ ٢
	P	- عصارات و خلاصات نباتية:		
		--- أفيون .....	٠٢١١٠٠ ١٣	
		--- غيرها:		
	P	--- حشيش .....	٠٢١٩١٠ ١٣	

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B	منتجات نباتية غير مذكورة ولا داخله في مكان آخر.		١٤,٠٤
	- غيرها: --- حناء.....	٠٤٩٠٢٠ ١٤	

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B		شحوم خنزير (بما فيها دهن الخنزير) وشحوم طيور دواجن عدا الداخلة في البند ٠٢,٠٩ أو ١٥,٠٣ --- شحوم طيور دواجن.....	٠١٠٠١٠ ١٥	١٥,٠١
B		- - شحم عظم دواجن وشحوم مستحصل عليها من نفايات الدواجن .....	٠١٠٠٢٠ ١٥	
	X	- - دهن وشحم الخنزير بما فيها شحم العظم والشحوم المتحصل عليها من نفايات الخنزير .....	٠١٠٠٣٠ ١٥	
B		شحوم ودهون فصائل البقر أو الضأن أو الماعز عدا الداخلة في البند ١٥,٠٣ --- شحوم ودهون فصائل البقر .....	٠٢٠٠١٠ ١٥	١٥,٠٢
A		--- شحوم ودهون فصائل الضأن والماعز .....	٠٢٠٠٢٠ ١٥	
		ستيارين دهن وشحم الخنزير وزيت دهن الخنزير وستيارين زيتي، وزيت دهن وشحم ومرجرين زيتي، غير مستحلبة ولا مخلوطة ولا محضرة بأي طرق أخرى. --- ستيارين زيتي: --- من خنزير.....	٠٣٠٠١١ ١٥	١٥,٠٣
	X	--- غيره.....	٠٣٠٠١٩ ١٥	
B		--- مرجرين زيتي: --- من خنزير.....	٠٣٠٠٢١ ١٥	
	X	--- غيره.....	٠٣٠٠٢٩ ١٥	
B		--- غيرها: --- من خنزير.....	٠٣٠٠٩١ ١٥	
	X	--- غيره.....	٠٣٠٠٩٩ ١٥	
B		زيت فول الصويا وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام وإن كان قد أزيل صمغه .....	٠٧١٠٠٠ ١٥	١٥,٠٧
B		- غيره .....	٠٧٩٠٠٠ ١٥	
A		زيت فول سوداني وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام .....	٠٨١٠٠٠	١٥,٠٨

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A	غيره .....	١٥ ٠٨ ٩٠ ٠٠	
B	زيت زيتون وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً.	١٥	١٥,٠٩
B	زيت العصرة الأولى (زيت بكر) .....	٠٩ ١٠ ٠٠	
B	غيره .....	١٥ ٠٩ ٩٠ ٠٠	
B	زيوت آخر و جزيئاتها مستحصل عليها من زيتون فقط، وإن كانت مكررة ولكن غير معدلة كيميائياً، بما في ذلك مخالط تلك الزيوت أو جزيئاتها مع زيوت أو جزيئات آخر داخلة في البند ١٥,٠٩.	١٠ ٠٠ ٠٠ ١٥	١٥,١٠
B	زيت نخيل وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً.		١٥,١١
B	زيت خام .....	١١ ١٠ ٠٠ ١٥	
B	غيره .....	١١ ٩٠ ٠٠ ١٥	
B	زيوت بذور عباد الشمس أو بذور القرطم أو بذور القطن وجزيئاته، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٢
B	زيت بذور عباد الشمس أو القرطم وجزيئاتها:		
B	-- زيت خام .....	١٢ ١١ ٠٠ ١٥	
B	-- غيره .....	١٢ ١٩ ٠٠ ١٥	
B	زيت بذرة القطن وجزيئاته:		
B	-- زيت خام وإن نزع منه الجوسيبول .....	١٢ ٢١ ٠٠ ١٥	
B	-- غيره .....	١٢ ٢٩ ٠٠ ١٥	
B	زيوت جوز الهند (كوبرا) أو نوى ثمرة النخيل أو نوى نخل البرازيل (ياباسو) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٣
B	زيت جوز الهند (كوبرا) وجزيئاته:		
B	-- زيت خام .....	١٣ ١١ ٠٠ ١٥	
B	-- غيره .....	١٣ ١٩ ٠٠ ١٥	
B	زيت نوى ثمرة النخيل أو نوى نخيل البرازيل (ياباسو) وجزيئاته:		
B	-- زيت خام .....	١٣ ٢١ ٠٠ ١٥	
B	-- غيره .....	١٣ ٢٩ ٠٠	

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B	زيت لفت سلجم أو خردل وجزيئها، وأن كانت مكررة، ولكن غير معدلة كيمياوياً.	١٥	١٥,١٤
B	- زيت لفت أو سلجم وجزيئاتها محتوي على نسبة قليلة من حامض الايروسيك:		
B	..... -- زيت خام	١٤ ١١ ٠٠	
B	..... -- غيرها	١٥	
B	..... -- غيرها:	١٤ ١٩ ٠٠	
B	..... -- زيت خام	١٥	
B	..... -- غيرها:	١٤ ٩١ ٠٠	
B	..... -- زيت خام	١٥	
B	..... -- غيرها:	١٤ ٩٩ ٠٠	
B	..... -- زيت خام	١٥	
B	زيوت ودهون نباتية ثابتة آخر (بما فيها زيت جوجوبا) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.		١٥,١٥
B	- زيت بذر الكتان وجزيئاته:		
B	..... -- زيت خام	١٥ ١١ ٠٠	
B	..... -- غيره	١٥	
B	..... -- زيت الذرة وجزيئاته:	١٥ ١٩ ٠٠	
B	..... -- زيت خام	١٥	
B	..... -- غيره	١٥ ٢١ ٠٠	
B	..... -- زيت خروع وجزيئاته	١٥	
B	..... -- زيت سمسم وجزيئاته	١٥ ٢٩ ٠٠	
B	..... -- غيره	١٥	
B	..... -- زيت خروع وجزيئاته	١٥ ٣٠ ٠٠	
B	..... -- زيت سمسم وجزيئاته	١٥	
B	..... -- غيره	١٥ ٥٠ ٠٠	
B	..... -- زيت خروع وجزيئاته	١٥	
B	..... -- زيت سمسم وجزيئاته	١٥ ٩٠ ٠٠	
B	..... -- غيره	١٥	
B	دهون وشحوم وزيوت حيوانية أو نباتية وجزيئاتها، مهدرجة، كلياً أو جزئياً، معدلة الأسترة (المتغيرة أسترتها)، أو معاد أسترتها أو جليسرينية. محولة بطريقة الاليزه، وإن كانت مكررة، ولكن غير محضرة أكثر من ذلك.		١٥,١٦
B	- دهون وشحوم وزيوت حيوانية وجزيئاتها.....	١٦ ١٠ ٠٠	
		١٥	
	مرجرين؛ مخاليط أو محضرات غذائية من دهون أو شحوم أو زيوت نباتية أو حيوانية أو من جزيئات دهون أو شحوم أو زيوت مختلفة داخلة في هذا الفصل، عدا الدهون والشحوم والزيوت الصالحة للأكل وجزيئاتها الداخلة في البند ١٥,١٦.		١٥,١٧

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A	- مرجرين عدا المرجرين السائل: --- غيره .....	١٧١٠٩٠ ١٥	
	ديجرا، بقايا ناتجة عن معالجة المواد الدهنية أو الشموع الحيوانية أو النباتية.		١٥,٢٢
A	--- بقايا ناتجة من معالجة المواد الدهنية أو الحيوانية أو النباتية .....	٢٢٠٠٢٠ ١٥	

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	سجق (غليظ أو رفيع) ومنتجات مماثلة من لحوم أو من أحشاء وأطراف أو من دم حيواني؛ محضرات غذائية أساسها هذه المنتجات. - - - معبأة في مصارين وأغلفة مماثلة (مارتديلا، سلامي، نقائق..الخ):		١٦,٠١
X	.... من خنزير أو دم حيواني.....	٠١ ٠٠ ١١	١٦
A	.... غيره.....	٠١ ٠٠ ١٩	١٦
	--- معبأة في أوعية محكمة الغلق (معلبة أو ما يماثلها):		
X	.... من خنزير أو دم حيواني.....	٠١ ٠٠ ٢١	١٦
B	.... غيره.....	٠١ ٠٠ ٢٩	١٦
	--- مجمدة:		
X	.... من خنزير أو دم حيواني.....	٠١ ٠٠ ٣١	١٦
B	.... غيره.....	٠١ ٠٠ ٣٩	١٦
	محضرات وأصناف محفوظة آخر من لحوم أو من أحشاء وأطراف أو من دم حيواني. - محضرات متجانسة:		١٦,٠٢
B	--- أغذية أطفال.....	٠٢ ١٠ ١٠	١٦
B	--- غيرها.....	٠٢ ١٠ ٩٠	١٦
A	- من أكباد أي من الحيوانات.....	٠٢ ٢٠ ٠٠	١٦
	- من الطيور الدواجن الداخلة في البند ٠١,٠٥:		
B	-- من حبش (ديوك ودجاجات رومية).....	٠٢ ٣١ ٠٠	١٦
A	-- من ديوك أو دجاجات من نوع جالوس	٠٢ ٣٢ ٠٠	١٦
B	ديمستكوس.....	٠٢ ٣٩ ٠٠	١٦
	-- غيرها.....		
	- من فصيلة الخنازير:		
X	--- فخذ الخنزير وقطعه.....	٠٢ ٤١ ٠٠	١٦
X	--- كتف الخنزير وقطعه.....	٠٢ ٤٢ ٠٠	١٦
X	--- غيرها بما فيها المخاليط.....	٠٢ ٤٩ ٠٠	١٦
	- من فصيلة الأبقار:		
B	--- بسطرما (لحم مبهر ومحضر ومجفف).....	٠٢ ٥٠ ١٠	١٦
B	--- غيرها (معلبة وما يماثلها).....	٠٢ ٥٠ ٩٠	

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			١٦	
		- غيرها، بما فيها المحضرات من دم الحيوانات:		
		--- المحضرات الغذائية المحتوية على أكثر من ٢٠% وزناً من اللحم (وجبات جاهزة).....	٠٢٩٠ ١٠	
		--- أطراف وأحشاء من حيوانات:	١٦	
		--- السنة.....	٠٢٩٠ ٢١	
		--- غيرها (عدا الأكياد).....	١٦	
		--- غيرها (عدا الأكياد).....	٠٢٩٠ ٢٩	
		--- أطراف وأحشاء من حيوانات:	١٦	
		--- محضرات من دم الحيوانات.....	٠٢٩٠ ٣٠	
		--- غيرها.....	١٦	
		--- غيرها.....	٠٢٩٠ ٩٠	
		--- غيرها.....	١٦	
		خلاصات وعصارات لحم أو أسماك أو قشريات أو رخويات و لافقاريات مائية أخرى.		١٦,٠٣
		--- خلاصات وعصارات لحم.....	٠٣٠٠ ١٠	
		--- خلاصات وعصارات لحم.....	١٦	
		--- خلاصات وعصارات لحم.....	٠٣٠٠ ١٠	
		--- خلاصات وعصارات لحم.....	١٦	

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	أنواع سكر آخر، بما فيها الكتوز و المالتوز والجلوكوز و الفركتوز النقية كيميائياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال عسل (عسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وعسل أسود محروقان (كاراميل).		١٧,٠٢
B	- لكتوز وسائل لكتوز: -- يحتوي وزناً على ٩٩% أو أكثر من الكتوز معبراً عنه بـ لكتوز لاماني محسوباً على المادة الجافة..... -- غيرها .....	٠٢ ١١ ٠٠ ١٧ ٠٢ ١٩ ٠٠	
B	..... - سكر قيقب وسائل قيقب .....	١٧ ٠٢ ٢٠ ٠٠	
B	..... - جلوكوز وسائل جلوكوز، لا يحتوي على فركتوز أو يحتوي على أقل من ٢٠% وزناً من الفركتوز محسوباً على الحالة الجافة .....	١٧ ٠٢ ٣٠ ٠٠	
B	..... - جلوكوز وسائل جلوكوز، يحتوي على فركتوز بنسبة ٢٠% أو أكثر وأقل من ٥٠% محسوباً وزناً على الحالة الجافة باستثناء السكر المنعكس .....	١٧ ٠٢ ٤٠ ٠٠	
B	..... - فركتوز نقي كيميائياً .....	١٧ ٠٢ ٥٠ ٠٠	
B	..... - أنواع آخر من الفركتوز وسائل الفركتوز تحتوي على أكثر من ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة باستثناء السكر المنعكس .....	١٧ ٠٢ ٦٠ ٠٠	
B	..... - غيرها من السكر بما فيها السكر المنعكس ومخاليط السوائل السكرية تحتوي على ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة: --- سكرورز غير نقي كيميائياً .....	١٧ ٠٢ ٩٠ ٢٠	
A	..... --- سكر منعكس وإن كان نقياً كيميائياً .....	١٧ ٠٢ ٩٠ ٣٠	
A	..... --- فركتوز غير نقي كيميائياً .....	١٧ ٠٢ ٩٠ ٤٠	
A	..... --- سوائل سكرية آخر، وإن كانت كثيفة، غير ملونة ولا معطرة .....	١٧ ٠٢ ٩٠ ٥٠	
B	..... --- سكر محروق (كاراميل) .....	١٧ ٠٢ ٩٠ ٦٠	
B	..... --- عسل صناعي.....	١٧ ٠٢ ٩٠ ٧٠	
B	..... --- غيرها .....	١٧ ٠٢ ٩٠ ٩٠	
B	..... عسل أسود (دببس سكر) ناتج من استخلاص أو تكرير السكر. - عسل أسود (دببس سكر).....	١٧ ٠٣ ١٠ ٠٠	١٧,٠٣
B	.....	١٧	

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B	- غيره .....	٠٣٩٠٠٠ ١٧	

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B	عجائن غذائية وإن كانت مطبوخة أو محشوة (باللحم أو أية مادة أخرى) أو محضرة بطريقة أخرى مثل السباغتي أو المكرونة أو الشعيرية أو اللازانيا أو الجنوشي أو الرافيولي أو الكانيلوني؛ كسكسي (المغربية) وإن كانت محضرة. - عجائن غذائية غير مطبوخة ولا محشوة ولا محضرة بطرية أخرى: -- تحتوي على بيض: --- غيرها .....	19.021190	19,02

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	خضر، فواكه، أثمار وأجزاء آخر من النباتات صالحة للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك.		٢٠,٠١
B	- خيار وقتاء وخيار محبب.....	٢٠.٠١.١٠.٠٠	
	- غيرها: --- خضر ونباتات صالحة للأكل:		
B	--- فطر وكما (فقع).....	٢٠.٠١.٩٠.١١	
B	--- زيتون و قبار.....	٢٠.٠١.٩٠.١٢	
B	--- فلفل أخضر.....	٢٠.٠١.٩٠.١٣	
B	--- مخللات مشكلة (طرشي).....	٢٠.٠١.٩٠.١٤	
B	--- بندورة.....	٢٠.٠١.٩٠.١٥	
B	--- غيرها.....	٢٠.٠١.٩٠.١٩	
B	--- فواكه وأثمار.....	٢٠.٠١.٩٠.٢٠	
	بندورة محضرة أو محفوظة بغير الخل أو حمض الخليك.		٢٠,٠٢
B	- بندورة، كاملة أو مقطعة.....	٢٠.٠٢.١٠.٠٠	
B	- غيرها:		
B	--- هريس (معجون) البندورة.....	٢٠.٠٢.٩٠.١٠	
B	--- غيرها.....	٢٠.٠٢.٩٠.٩٠	
	فطر و كما، محضر أو محفوظ بغير الخل أو حمض الخليك.		٢٠,٠٣
	- فطر من جنس أجاريكوس.....	٢٠.٠٣.١٠.٠٠	
A	....		
A	- كما (فقع).....	٢٠.٠٣.٢٠.٠٠	
B	- غيرها.....	٢٠.٠٣.٩٠.٠٠	
	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك مجمدة، عدا المنتجات الداخلة في البند ٢٠,٠٦.		٢٠,٠٤
	- خضر آخر وخليط خضر:		
B	--- جزر.....	٢٠.٠٤.٩٠.١٠	
B	--- بزاليا.....	٢٠.٠٤.٩٠.٢٠	
B	--- فاصولياء.....	٢٠.٠٤.٩٠.٣٠	
A	--- لوبيا.....	٢٠.٠٤.٩٠.٤٠	
A	--- هليون.....	٢٠.٠٤.٩٠.٥٠	
B	--- سبانخ.....	٢٠.٠٤.٩٠.٦٠	
B	--- باميا.....	٢٠.٠٤.٩٠.٧٠	
B	--- خضر مشكلة.....	٢٠.٠٤.٩٠.٨٠	
A	--- غيرها.....	٢٠.٠٤.٩٠.٩٠	
	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك، غير مجمدة، عدا المنتجات الداخلة		٢٠,٠٥



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	-- غيرها:		
	--- مربيبات و هلام فواكه آخر:		
B	..... خوخ	٢٠٠٧ ٩٩ ١١	
B	..... مشمش	٢٠٠٧ ٩٩ ١٢	
B	..... تفاح	٢٠٠٧ ٩٩ ١٣	
B	..... بطيخ	٢٠٠٧ ٩٩ ١٤	
B	..... كرز	٢٠٠٧ ٩٩ ١٥	
B	..... فراولة	٢٠٠٧ ٩٩ ١٦	
B	..... توت	٢٠٠٧ ٩٩ ١٧	
B	..... غيرها	٢٠٠٧ ٩٩ ١٩	
B	..... قمر الدين	٢٠٠٧ ٩٩ ٢٠	
A	..... ملبن (من لب الزبيب)	٢٠٠٧ ٩٩ ٣٠	
B	..... غيرها	٢٠٠٧ ٩٩ ٩٠	
	فواكه أو أثمار وأجزاء نباتات آخر صالحة للأكل محضرة أو محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية آخر أو كحول، غير مذكورة ولا داخلة في مكان آخر. - أثمار قشرية وفول سوداني وبيذور آخر وإن كانت مخلوطة: -- فول سوداني:		٢٠,٠٨
B	..... محمص وإن كان مملحاً	٢٠٠٨ ١١ ١٠	
B	..... زبدة الفول السوداني	٢٠٠٨ ١١ ٢٠	
B	-- غيرها، بما فيها المخالط:		
B	--- أثمار قشرية محمصة وإن كانت مملحة:		
B	..... لوز	٢٠٠٨ ١٩ ١١	
B	..... فستق	٢٠٠٨ ١٩ ١٢	
B	..... بندق	٢٠٠٨ ١٩ ١٣	
B	..... غيرها	٢٠٠٨ ١٩ ١٩	
B	..... مخالط	٢٠٠٨ ١٩ ٢٠	
B	..... أناناس	٢٠٠٨ ٢٠ ٠٠	
B	..... حمضيات	٢٠٠٨ ٣٠ ٠٠	
B	..... كمثرى (أجاص)	٢٠٠٨ ٤٠ ٠٠	
A	..... مشمش	٢٠٠٨ ٥٠ ٠٠	
B	..... كرز	٢٠٠٨ ٦٠ ٠٠	
B	..... دراق بما فيه النكتارين (خوخ)	٢٠٠٨ ٧٠ ٠٠	
B	..... توت الأرض (فريز - فراولة)	٢٠٠٨ ٨٠ ٠٠	
	- غيرها بما فيها المخالط عدا الداخلة في البند الفرعي :٢٠٠٨ ١٩		
B	..... قلب النخيل	٢٠٠٨ ٩١ ٠٠	
B	..... مخالط	٢٠٠٨ ٩٢ ٠٠	
B	..... غيرها	٢٠٠٨ ٩٩ ٠٠	
	عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية آخر. - عصير برتقال:		٢٠,٠٩

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B	مجمل.....	٢٠٠٩ ١١ ٠٠	
B	غير مجمل، لا تزيد قيمة بريكس فيه عن ٢٠.....	٢٠٠٩ ١٢ ٠٠	
B	غيره.....	٢٠٠٩ ١٩ ٠٠	
B	عصير ليمون هندي (جريب فروت) بما فيها البوملي:		
B	لا تزيد قيمة بريكس فيه عن ٢٠.....	٢٠٠٩ ٢١ ٠٠	
B	غيره.....	٢٠٠٩ ٢٩ ٠٠	
B	عصير حمضيات آخر:		
B	قيمة بريكس لا تزيد عن ٢٠:		
B	عصير ليمون.....	٢٠٠٩ ٣١ ١٠	
B	غيره.....	٢٠٠٩ ٣١ ٩٠	
B	غيره.....	٢٠٠٩ ٣٩ ٠٠	
B	عصير أناناس:		
B	قيمة بريكس لا تزيد عن ٢٠.....	٢٠٠٩ ٤١ ٠٠	
B	غيره.....	٢٠٠٩ ٤٩ ٠٠	
B	عصير طماطم (بندورة).....	٢٠٠٩ ٥٠ ٠٠	
B	عصير عنب (بما فيه سلاف العنب):		
B	قيمة بريكس لا تزيد عن ٢٠.....	٢٠٠٩ ٦١ ٠٠	
B	غيره.....	٢٠٠٩ ٦٩ ٠٠	
B	عصير تفاح:		
B	قيمة بريكس لا تزيد عن ٢٠.....	٢٠٠٩ ٧١ ٠٠	
B	غيره.....	٢٠٠٩ ٧٩ ٠٠	
B	عصير أي صنف آخر من الفواكه أو الخض:		
B	دبس تمر (عصير التمر).....	٢٠٠٩ ٨٠ ١٠	
B	عصير منجاة:		
B	غير مركز.....	٢٠٠٩ ٨٠ ٢١	
B	غيره.....	٢٠٠٩ ٨٠ ٢٩	
B	عصير جوافة:		
B	غير مركز.....	٢٠٠٩ ٨٠ ٣١	
B	غيره.....	٢٠٠٩ ٨٠ ٣٩	
B	عصير جزر:		
B	غير مركز.....	٢٠٠٩ ٨٠ ٤١	
B	غيره.....	٢٠٠٩ ٨٠ ٤٩	
B	غيرها.....	٢٠٠٩ ٨٠ ٩٠	
B	مخاليط عصائر:		
B	غير مركزة.....	٢٠٠٩ ٩٠ ١٠	
B	غيرها.....	٢٠٠٩ ٩٠ ٩٠	

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X	مشروبات مخمرة أخر (شراب تفاح أو كمثرى أو عسل مثلاً)؛ مخاليط مشروبات مخمرة ومخاليط مشروبات مخمرة مع مشروبات لا كحولية غير داخلة أو مذكورة في مكان آخر.....	٢٢٠٦٠٠٠٠	٢٢,٠٦
	كحول ايثيل غير معطل لا يقل معيار الكحول الحجمي فيه عن ٨٠% حجماً؛ كحول ايثيل معطل وغيره من المشروبات الروحية المعطلة المحولة، من أي عيار كان.		٢٢,٠٧
	- كحول ايثيل غير معطل لا يقل عيار الكحول الحجمي فيه عن ٨٠% حجماً:		
	--- معد للاستعمالات الطبية.....	٢٢٠٧١٠١٠	
	--- غيره.....	٢٢٠٧١٠٩٠	
	- كحول ايثيل معطل وغيره من المشروبات الروحية المعطلة من أي عيار كان:		
	--- كحول ايثيل معطل:		
	--- معد للاستعمالات الطبية.....	٢٢٠٧٢٠١١	
	--- غيره.....	٢٢٠٧٢٠١٩	
	--- غيره.....	٢٢٠٧٢٠٩٠	
X	كحول ايثيل غير معطل يقل عيار الكحول الحجمي فيه عن ٨٠% حجماً؛ مشروبات روحية ومشروبات كحولية معطرة (ليكور) ومشروبات روحية أخر.		٢٢,٠٨
	--- غيره.....	٢٢٠٨٩٠٩٠	
B	خل وأبداله صالحة للأكل متحصل عليها من حامض الخليك.		٢٢,٠٩
	--- خل.....	٢٢٠٩٠٠١٠	
	--- أبدال خل.....	٢٢٠٩٠٠٢٠	

الفئة	الوصف	رمز النظام المنسق	البند
	دقيق وسميد ومكتلات من لحوم أو أحشاء وأطراف أو أسماك أو قشريات أو رخويات أو غيرها من لافقاريات مائية، غير صالحة للاستهلاك البشري؛ حثالة شحوم حيوانية.		٢٣,٠١
A	- دقيق وسميد ومكتلات، من لحوم أو أحشاء وأطراف؛ حثالات شحوم حيوانية .....	٢٣ ٠١ ١٠ ٠٠	
	نخالة ونخالة جريش وغيرها من بقايا غريبة أو طحن أو معالجة الحبوب أو البقول وإن كانت بشكل مكثلات.		٢٣,٠٢
A	- من ذرة .....	٢٣ ٠٢ ١٠ ٠٠	
A	- من حنطة (قمح) .....	٢٣ ٠٢ ٣٠ ٠٠	
B	- من حبوب آخر .....	٢٣ ٠٢ ٤٠ ٠٠	
A	- من بقول .....	٢٣ ٠٢ ٥٠ ٠٠	
	بقايا صناعة النشاء وبقايا مماثلة، تفل شوندر (بنجر) وتفل قصب سكر وغيرها من نفايات وبقايا صناعات السكر والبيرة والتقطير، وإن كانت بشكل مكثلات.		٢٣,٠٣
A	- بقايا صناعة النشاء وبقايا مماثلة .....	٢٣ ٠٣ ١٠ ٠٠	
A	- تفل شوندر وتفل قصب سكر وغيرها من نفايات صناعات السكر .....	٢٣ ٠٣ ٢٠ ٠٠	
A	- بقايا ونفايات صناعة البيرة أو التقطير .....	٢٣ ٠٣ ٣٠ ٠٠	
A	كسب وغيرها من بقايا صلبة، وإن كانت مجروشة أو بشكل مكثلات، ناتجة عن استخراج زيت فول الصويا .....	٢٣ ٠٤ ٠٠ ٠٠	٢٣,٠٤
A	كسب وغيرها من بقايا صلبة، وإن كانت مطحونة أو بشكل مكثلات، ناتجة عن استخراج زيت الفول السوداني .....	٢٣ ٠٥ ٠٠ ٠٠	٢٣,٠٥
	كسب وغيرها من بقايا صلبة وإن كانت مطحونة أو بشكل مكثلات ناتجة عن استخلاص الزيوت والدهون النباتية، عدا الداخلة منها في البند ٢٣,٠٤ أو ٢٣,٠٥.		٢٣,٠٦
B	- من بذور القطن .....	٢٣ ٠٦ ١٠ ٠٠	
A	- من بذور الكتان .....	٢٣ ٠٦ ٢٠ ٠٠	
A	- من بذور عباد الشمس .....	٢٣ ٠٦ ٣٠ ٠٠	
	- من بذور اللفت أو السلجم (كولزا):		
	- من بذور اللفت أو السلجم بنسبة قليلة من حامض الأيروسيك .....	٢٣ ٠٦ ٤١ ٠٠	
B	- - غيرها .....	٠ ٦ ٤ ٩ ٠ ٠	
		٢٣	
A	- من بذور جوز الهند أو من كوبرا .....	٢٣ ٠٦ ٥٠ ٠٠	
A	- من بذور جوز أو نوى النخيل .....	٢٣ ٠٦ ٦٠ ٠٠	

الفئة	الصف	رمز النظام المنسق	البند
B	- غيرها..... رواسب نبيذ؛ طرطير خام.	٢٣.٠٦٩.٠.٠٠	٢٣,٠٧
X'			
A	--- رواسب نبيذ..... --- طرطير خام..... مواد نباتية ونفايات وفضلات وبقايا ومنتجات نباتية ثانوية، وإن كانت بشكل مكثبات، من الأنواع المستعملة في تغذية الحيوانات، غير مذكورة ولا داخلة في مكان آخر..... محضرات من الأنواع المستعملة لتغذية الحيوانات.	٢٣.٠٧.٠.٠.١٠ ٢٣.٠٧.٠.٠.٢٠ ٢٣.٠٨.٠.٠.٠٠	٢٣,٠٨
B	محضرات من الأنواع المستعملة لتغذية الحيوانات.		٢٣,٠٩
B	- أغذية كلاب أو قطط، مهياة للبيع بالتجزئة..... - غيرها:	٢٣.٠٩.١.٠.٠٠	
B	--- أغذية للأسماك وطيور الزينة.....	٢٣.٠٩.٩.٠.١٠	
B	--- أغذية للطيور والدواجن.....	٢٣.٠٩.٩.٠.٢٠	
B	--- أعلاف للحيوانات:		
B	--- أحجار ملحية تحتوي على مواد غذائية.....	٢٣.٠٩.٩.٠.٣١	
B	--- غيرها.....	٢٣.٠٩.٩.٠.٣٩	
B	--- بديل الحليب لتغذية صغار الحيوانات.....	٢٣.٠٩.٩.٠.٤٠	
B	--- محضرات مركزة لصناعة الأعلاف.....	٢٣.٠٩.٩.٠.٥٠	
B	--- غيرها.....	٢٣.٠٩.٩.٠.٩٠	

الفئة	الصف	رمز النظام المنسق	البند
C	تبغ خام أو غير مصنع وفضلاته.		٢٤,٠١
C	- تبغ بأضلاعه.....	٢٤.٠١.١.٠.٠٠	
C	- تبغ مزال الأضلاع كلياً أو جزئياً.....	٢٤.٠١.٢.٠.٠٠	
C	- فضلات تبغ:		
C	--- صالحة للاستعمال كتبغ (دقة).....	٢٤.٠١.٣.٠.١٠	
C	--- غيرها.....	٢٤.٠١.٣.٠.٩٠	
C	لفائف غليظة (سيجار) بأنواعه، لفافن صغيرة (سيجاريللوس) و لفافن عادية (سجائر)، من تبغ أو من أبداله.		٢٤,٠٢
C	- لفافن غليظة (سيجار) بأنواعه ولفافن صغيرة (سيجاريللوس) محتوية على تبغ.....	٢٤.٠٢.١.٠.٠٠	
C	- لفافن عادية (سجاير) محتوية على تبغ.....	٢٤.٠٢.٢.٠.٠٠	
C	- غيرها:		
C	--- سيجار من أبدال التبغ (لا يحتوي على تبغ أو نيكوتين).....	٢٤.٠٢.٩.٠.١٠	
C	--- سجاير كأبدال للتبغ (لا تحتوي على التبغ أو النيكوتين).....	٢٤.٠٢.٩.٠.٢٠	

الفئة	الصف	رمز النظام المنسق	البند
	أنواع آخر من تبغ مصنع أو أبدال تبغ مصنعة؛ تبغ متجانس أو مجدد؛ خلاصات وأرواح تبغ. - تبغ للتدخين، وإن احتوى على أبدال تبغ بأية نسبة كانت: - - - تبغ مفروم أو مكبوس للتدخين (فرط للسجاير اللف).....	٢٤٠٣١٠١٠	٢٤,٠٣
C	--- تبغ مفروم أو مكبوس للغلايين.....	٢٤٠٣١٠٢٠	
C	--- تتبناك مفروم أو مكبوس مهيا للبيع بالتجزئة ..	٢٤٠٣١٠٣٠	
C	--- غيرها.....	٢٤٠٣١٠٩٠	
C	- غيره: - - تبغ "متجانس" أو "مجدد".....	٢٤٠٣٩١٠٠	
C	--- غيرها: - - - تبغ مكبوس أو مرطب لصنع السعوط (نشوق).....	٢٤٠٣٩٩١٠	
C	--- تبغ مفروم أو مكبوس للمضغ.....	٢٤٠٣٩٩٢٠	
C	--- سعوط (نشوق).....	٢٤٠٣٩٩٣٠	
C	--- جراك.....	٢٤٠٣٩٩٤٠	
C	--- خلاصات وأرواح تبغ.....	٢٤٠٣٩٩٥٠	
C	--- معسل.....	٢٤٠٣٩٩٦٠	
C	--- غيرها.....	٢٤٠٣٩٩٩٠	

الملحق (٢)

المعاملة الجمركية التفضيلية المطبقة على واردات أيسلندة من منتجات دول المجلس

البند	رمز النظام المنسق	الوصف	المعاملة المطبقة للدولة الأولى بالرعاية % كرونا أيسلندي/كجم	فئة الرسم الممنوح
جزء من الفصل ٤		ألبان ومنتجات صناعة الألبان؛ بيض طيور؛ عسل طبيعي؛ منتجات صالحة للأكل من أصل حيواني، غير مذكورة ولا داخله في مكان آخر		
٠٤,٠٩		عسل طبيعي	٠	إعفاء
الفصل ٥		منتجات من أصل حيواني، غير مذكورة ولا داخله في مكان آخر		
جزء من الفصل ٧		خضراوات ونباتات وجذور ودرنات، صالحة للأكل		
جزء من		بصل وعسقلان وثوم وكرات وخضراوات ثومية أخرى، طازجة أو مبردة		
٠٧,٠٣				
إعفاء	٠٧٠٣١٠	--- بصل وعسقلان طازجة أو مبردة	٣٠	إعفاء
إعفاء	٠٧٠٣٢٠	- ثوم، طازج أو مبرد	٣٠	إعفاء
٠٧,٠٨		بقول قرنية مفصصة أو غير مفصصة، طازجة أو مبردة.	٢٥	إعفاء
جزء من		خضراوات أخرى، طازجة أو مبردة		
٠٧,٠٩				
إعفاء	٠٧٠٩٢٠٠٠	- هليون، طازجة أو مبردة	٣٠	إعفاء
إعفاء	٠٧٠٩٥٩١٠	--- كما (فقع)، طازجة أو مبردة	٣٠	إعفاء
إعفاء	٠٧٠٩٧٠٠٠	- سبانخ أو سبانخ نيوزيلندي وسبانخ كبيرة الورق	٣٠	إعفاء
إعفاء	٠٧٠٩٩٠٣٠	--- زيتون، طازجة أو مبردة	٣٠	إعفاء
إعفاء	٠٧٠٩٩٠٥٠	--- أرضي شوكي، طازجة أو مبردة	٣٠	إعفاء
جزء من		خضراوات (غير مطبوخة أو مطبوخة بالبخار أو مسلوقة في الماء) مجمدة		
٠٧,١٠				
إعفاء	٠٧١٠٢١٠٠	-- بازلاء (بيسوم ساتيفوم) ، مجمدة	٣٠	إعفاء
إعفاء	٠٧١٠٢٢٠٠	-- لوبياء وفاصوليا ، مجمدة	٣٠	إعفاء

البند	رمز النظام المنسق	الصنف	المعاملة المطبقة للدولة الأولى بالرعاية % كرونا أيسلندي/كجم	فئة الرسم الممنوح
	٠٧١٠٢٩٠٠	-- غيرها	٣٠	إعفاء

البند	رمز النظام المنسق	الصنف	المعاملة المطبقة للدولة الأولى بالرعاية % كرونا أيسلندي/كجم	فئة الرسم الممنوح
جزء من ٠٧,١٠		خضر محفوظة مؤقتا (مثلا بغاز ثاني أكسيد الكبريت أو في الماء المملح أو المكبريت أو المضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.		
	٠٧١١٢٠,٠٠	زيتون	٣٠	إعفاء
	٠٧١١٩٠٠٣	بصل، محفوظ مؤقتا ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.	٣٠	إعفاء
٠٧,١٣		بقول قرنية يابسة مقشورة، وإن كانت منزوعة الغللة أو مفلوكة أو مفصصة أو مكسرة		إعفاء
الفصل ٨		فواكه وأثمار صالحة للأكل؛ قشور حمضيات وقشور بطيخ أو شمام		إعفاء
الفصل ٩		بن وشاي ومته وبهارات وتوابل		إعفاء
جزء من الفصل ١٠		حبوب، عدا علف الحيوان		
جزء من الفصل ١١		منتجات مطاحن؛ شعير ناشط (مالت)؛ نشاء حبوب أو جذور أو درنات؛ إينولين؛ دابوق القمح (جلوتين)		
جزء من ١١,٠١		دقيق حنطة (قمح) أو دقيق خليط حنطة مع شيلم، عدا علف الحيوان		إعفاء
جزء من ١١,٠٢		دقيق حبوب عدا دقيق حنطة (قمح) أو دقيق خليط حنطة مع شيلم، عدا علف الحيوان		إعفاء
جزء من ١١,٠٣		جريش وسميد (كريات حبوب مكتلة)، عدا علف الحيوان		إعفاء

فئة الرسم الممنوح	المعاملة المطبقة للدولة الأولى بالرعايا % كرونا أيسلندي/كجم	الصف	رمز النظام المنسق	البند
إعفاء		حبوب مشغولة بطريقة أخرى (مثلا مقشورة أو مفلطحة أو مدورة أو مقطعة أو مكسرة بشكل رقائق)، باستثناء الأرز الداخلة في البند ١٠,٠٦؛ نبت الحبوب، كامل أو مفلطح أو مطحون أو بشكل رقائق، عدا علف الحيوان		جزء من ١١,٠٣
إعفاء		دقيق وسميد ومساحيق ورقائق وحببيات وكريات بطاطا مكتلة		١١,٠٥
إعفاء		شعير ناشط (مالت)، وإن كان محمصا		١١,٠٧
إعفاء		نشاء؛ إينولين.		١١,٠٨
إعفاء		جلوتين الحنطة (القمح)، وإن كان جاف		١١,٠٩
إعفاء		دقيق وسميد ومساحيق البقول القرنية اليابسة الداخلة في البند ٠٧,١٣، دقيق وسميد ومسحوق لب النخل الهندي (ساجو) ودقيق وسميد ومسحوق الجذور والدرنات الداخلة في البند ٠٧,١٤ أو المنتجات المذكورة في الفصل (٨)، عدا علف الحيوان		جزء من ١١,٠٦
إعفاء		حبوب وبذور وأثمار زيتية؛ حبوب وبذور وأثمار متنوعة؛ نباتات للصناعة أو للطب؛ قش وعلف		جزء من الفصل ١٢
إعفاء		فول الصويا، وإن كان مكسراً.		١٢,٠١
إعفاء		فول سوداني، غير محمص أو مطبوخ بطريقة أخرى، وإن كان مقشوراً أو مكسراً		١٢,٠٢
إعفاء		لب نارجيل (كوبرا)		١٢,٠٣
إعفاء		بذر كتان، وإن كان مكسراً		١٢,٠٤
إعفاء		بذر اللفت و السلجم، وإن كان مكسراً		١٢,٠٥
إعفاء		بذر عباد الشمس، وإن كان مكسراً		١٢,٠٦
إعفاء		أثمار وبذور زيتية أخر، وإن كانت مكسرة		١٢,٠٧

فئة الرسم الممنوح	المعاملة المطبقة للدولة الأولى بالرعاية % كرونا أيسلندي/كجم	الاصنف	رمز النظام المنسق	البند
إعفاء		دقيق وسميد بذور وثمار زيتية، عدا دقيق وسميد الخردل		١٢,٠٨
إعفاء		بذور وثمار ونوى معده للبذار		١٢,٠٩
إعفاء		أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكتلة؛ غبار حشيشه الدينار		١٢,١٠
إعفاء		نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو مسحوقة.		١٢,١١
إعفاء		قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية آخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم) من النوع المستخدم أساساً للاستهلاك البشري، غير مذكورة ولا داخلة في مكان آخر.		١٢,١٢
إعفاء		ملفوف لفتي علفي وشوندر (بنجر) علفي وجذور علفية وكلاً وبرسيم (فصه) ونفل وكرنب علفي وترمس وكرسنة (بيقيه) ومنتجات علفية مماثلة وإن كانت بشكل مكثلات		١٢,١٤
إعفاء		صمغ اللك؛ صمغ وراتنجات وغيرها من عصارات وخلصات نباتية		فصل ١٣
إعفاء		مواد صفر نباتية؛ منتجات آخر من أصل نباتي غير مذكور ولا داخلة في مكان آخر		فصل ١٤
		شحوم ودهون وزيت حيوانية أو نباتية ومنتجات تفككها؛ دهون غذائية محضرة؛ شموع من أصل حيواني أو نباتي		جزء من فصل ١٥
إعفاء		شحوم ودهون فصائل البقر أو الضأن أو الماعز عدا الداخلة في البند ١٥,٠٣.		١٥,٠٢
إعفاء		ستيارين دهن وشحم الخنزير وزيت دهن الخنزير وستيارين زيتي، زيت دهن وشحم ومرجرين زيتي، غير مستحلبة ولا مخلوطة ولا محضرة بأي طرق أخرى.		١٥,٠٣
إعفاء		دهون وزيت وجزئياتها من أسماك أو ثدييات بحرية، وإن كانت مكررة ولكن غير معدلة كيميائياً.		١٥,٠٤
إعفاء		دهن الصوف ومواد دهنية مشتقة منه (بما في ذلك اللانولين)		١٥,٠٥

فئة الرسم الممنوح	المعاملة المطبقة للدولة الأولى بالرعاية % كرونا أيسلندي/كجم	الوصف	رمز النظام المنسق	البند
إعفاء		دهون وزيوت حيوانية أخر وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً		١٥,٠٦
إعفاء		زيت فول الصويا وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً		١٥,٠٧
إعفاء		زيت فول سوداني وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً		١٥,٠٨
إعفاء		زيت زيتون وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً		١٥,٠٩
إعفاء		زيوت بذور عباد الشمس أو بذور القرطم أو بذور القطن وجزيئاته، وإن كانت مكررة، ولكن غير معدلة كيميائياً		١٥,١٢
إعفاء		زيوت ودهون نباتية ثابتة أخر (بما فيها زيت جوجوبا) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً		١٥,١٥
إعفاء		دهون وشحوم وزيوت حيوانية أو نباتية وجزيئاتها، مهدرجة، كلياً أو جزئياً، معدلة الأسترة (المتغيرة استرتها)، أو معاد أسترتها أو جليسيرينية. محولة بطريقة الاليزه، وإن كانت مكررة، ولكن غير محضرة أكثر من ذلك		١٥,١٦
إعفاء		زيوت ودهون وشحوم حيوانية أو نباتية وجزيئاتها، مغلية أو مؤكسدة أو منزوع ماؤها أو مكبرته، أو منفوخة أو موحدة الجزيئات (مبلمرة) بالتسخين في الفراغ أو في غاز حامل أو معدلة كيمياوياً بطريقة أخرى باستثناء ما يدخل منها في البند ١٥,١٦؛ مخاليط ومحضرات غير صالحة للأكل من الشحوم أو الدهون أو الزيوت الحيوانية أو النباتية أو من جزيئات الشحوم والدهون والزيوت المختلفة الواردة في هذا الفصل، غير مذكورة ولا داخله في مكان أخر.		١٥,١٨
إعفاء		جليسرول (جليسرين)، خاماً، مياه وقلويات		١٥,٢٠
إعفاء		سكر قصب أو سكر شوندر (بنجر) و سكروز نقي كيمياوياً، بحالته الصلبة		١٧,٠١
إعفاء		أنواع سكر أخر، بما فيها الكتوز و المالتوز والجلوكوز و الفركتوز النقية كيمياوياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال عسل (عسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وعسل أسود محروقان (كاراميل).		١٧,٠٢
إعفاء		عسل أسود (ديس سكر) ناتج من استخلاص أو تكرير السكر		جزء من

فئة الرسم الممنوح	المعاملة المطبقة للدولة الأولى بالرعايا % كرونا أيسلندي/كجم	الصنف	رمز النظام المنسق	البند
إعفاء		حبوب كاكاو وكساراتها، وإن كانت محمصة		١٧,٠٣
إعفاء		قشور وعصافات وغلالات ونفايات كاكاو آخر		١٨,٠١
إعفاء		عجينة كاكاو، وإن كان منزوعا دهنها		١٨,٠٢
إعفاء		زبد كاكاو، دهنه وزيته		١٨,٠٣
إعفاء		مسحوق كاكاو لا يحتوي على سكر مضاف أو مواد تحلية أخر		١٨,٠٤ ١٨,٠٥
إعفاء		محضرات خضر وفواكه وأثمار أو محضرات من أجزاء أخرى من النباتات		جزء من فصل ٢٠
إعفاء		خضر، فواكه، أثمار وأجزاء أخرى من النباتات صالحة للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك		جزء من ٢٠,٠١
إعفاء		خيار وقثاء وخيار محبب		٢٠٠١١
إعفاء		خضر آخر وخليط خضر		٠
إعفاء		خضر متجانسة		٢٠٠٤٩
إعفاء		بزالياء (بيزوم ساتيفيوم)		٠
إعفاء		لوبيا و فاصوليا، حبات		٢٠٠٥١
إعفاء		غيرها.		٢٠٠٥٤
إعفاء		هليون		٠
إعفاء		زيتون		٢٠٠٥٥
إعفاء		ذرة حلوه (زياميس، من نوع ساكرتا)		١
إعفاء		خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات أخرى، محافظة بالسكر (بطريقة التقطير أو التبلور)		٢٠٠٥٥ ٩
إعفاء		خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات أخرى، محافظة بالسكر (بطريقة التقطير أو التبلور)		٢٠٠٥٦
إعفاء		خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات أخرى، محافظة بالسكر (بطريقة التقطير أو التبلور)		٠
إعفاء		فواكه أو أثمار وأجزاء نباتات أخرى صالحة للأكل محضرة أو		٢٠٠٥٧
إعفاء				٠

فئة الرسم الممنوح	المعاملة المطبقة للدولة الأولى بالرعايا % كرونا أيسلندي/كجم	الصنف	رمز النظام المنسق	البند
		محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية آخر أو كحول، غير مذكورة ولا داخلة في مكان آخر		٢٠٠٥٨ ٠
إعفاء		عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية آخر *(MFN 20)		٢٠,٠٦ ٢٠,٠٧
إعفاء		صلصات ومحضرات للصلصات؛ توابل مركبة؛ دقيق خردل وخردل محضر		٢٠,٠٨
إعفاء		صلصة صويا		٢٠,٠٩
إعفاء		دقيق خردل وخردل محضر		٢٠,٠٩
إعفاء		مياه بما فيها المياه المعدنية الطبيعية أو الاصطناعية والمياه الغازية، غير مضاف إليها سكر أو مواد تحلية آخر وغير منكهة؛ جليد وتلج *(MFN 20)		جزء من ٢١,٠٣
إعفاء		خل وأبداله صالحة للأكل متحصل عليها من حامض الخليك *(MFN 18)		٢١٠٣١ ٠
إعفاء		بقايا ونفايات صناعات الأغذية، أغذية محضرة للحيوانات، عدا علف الحيوان		٢١٠٣٣ ٠
إعفاء		تبغ وأبدال تبغ مصنعة		٢٢,٠١
				٢٢,٠٩
				جزء من فصل ٢٣
				الفصل ٢٤

## Agricultural Agreement

### Between the GCC Member States and Iceland

#### ARTICLE 1

This Agreement concerning trade in agricultural products (hereinafter referred to as "this Agreement") between the Governments of the United Arab Emirates, the Kingdom of Bahrain, the Kingdom of Saudi Arabia, the Sultanate of Oman, the State of Qatar and the State of Kuwait (hereinafter referred to as the "GCC" ), and the Republic of Iceland (hereinafter referred to as "Iceland"), hereinafter jointly referred to as "the Parties" is concluded further to the Free Trade Agreement between the GCC Member States and the EFTA States (hereinafter referred to as "the Free Trade Agreement"), which was signed on 22<sup>nd</sup> June 2009, and in particular pursuant to Article 2.1 of that Agreement.

#### ARTICLE 2

GCC shall grant tariff concessions to agricultural products originating in Iceland as specified in Annex 1 to this Agreement. Iceland shall grant tariff concessions to agricultural products originating in GCC as specified in Annex 2 to this Agreement.

#### ARTICLE 3

1. The rules of origin and the provisions on co-operation in customs matters in Annex IV to the Free Trade Agreement shall apply to this Agreement, except as provided for in paragraphs 2. Any references to "EFTA States" in that Annex shall be taken to refer to Iceland.
2. For the purpose of this Agreement, Article 3 of Annex IV to the Free Trade Agreement shall apply, *mutatis mutandis*, to GCC and Iceland.

#### ARTICLE 4

The Parties shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

## ARTICLE 5

The Parties undertake to continue their efforts with a view to achieving further liberalization of their agricultural trade, within the framework of their respective agricultural policies.

## ARTICLE 6

The Parties confirm their rights and obligations under the *WTO Agreement on Agriculture* unless otherwise specified in this Agreement.

## ARTICLE 7

1. The rights and obligations of the Parties in respect of sanitary and phytosanitary measures shall be governed by the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures* (hereinafter referred to as the “SPS Agreement”).
2. The GCC and Iceland shall exchange names and addresses of contact points with sanitary and phytosanitary expertise in order to facilitate technical consultations and the exchange of information.
3. Without prejudice to paragraph 1, the Parties agree to hold consultations in the framework of the Joint Committee if one of the Parties considers that another Party has taken measures which are likely to create, or have created, an obstacle to trade, in order to find an appropriate solution in conformity with the SPS Agreement.

## ARTICLE 8

This Agreement shall enter into force on or be applied provisionally from the same date as the Free Trade Agreement enters into force between the GCC and Iceland. It shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Hamar, this 22<sup>nd</sup> day of June 2009, which corresponds to this 29<sup>th</sup> day of Jumada'II 1430 Hijri, in two original copies in the English language.

For the Governments of the  
Member States of the Cooperation  
Council for the Arab States of the Gulf

For the Republic of Iceland

.....  
Yusuf Bin Alawi Bin Abdullah  
Minister Responsible for Foreign  
Affairs of Sultanate of Oman  
President of the Ministerial Council  
of the Cooperation Council for the Arab  
States of the Gulf

.....  
Federal Councillor Doris Lcuthard  
Head of the Federal Dcpartment  
Of Econome Affairs

.....  
Abdulrahman Bin Hamad Al-Attiyah  
Secretary-General of the Cooperation  
Council for the Arab States of the Gulf

## Annex 1

### Conditions applicable to import into GCC of products originating in Iceland

The products originating in Iceland covered by this Annex shall be granted concessions by GCC, according to the following categories:

1. Category A: On the date of the entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
2. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
3. Category C: Customs duties for products under this category shall continue to apply. The GCC shall inform Iceland about all changes in the MFN applied duty rate;
4. Category X: Products under this category are excluded from the scope of this Agreement;
5. Category P: Products under this category are prohibited from importation into GCC.

H.S CODE	DESCRIPTION	CATEGORY
<b>01.01</b>	<b>Live horses, asses, mules and hinnies.</b>	
	<b>- Pure-bred breeding animals:</b>	
01 01 10 10	- - - Of Arab breed	A
01 01 10 90	- - - Other	A
	<b>- Other:</b>	
01 01 90 10	- - - Horses for sport	A
01 01 90 20	- - - Ponies	A
01 01 90 30	- - - Asses	A
01 01 90 40	- - - Mules	A
01 01 90 50	- - - Hinnies	A
01 01 90 90	- - - Other	A
<b>01.02</b>	<b>Live bovine animals.</b>	
01 02 10 00	- Pure-bred breeding animals	A
01 02 90 00	- Other	A
<b>01.03</b>	<b>Live swine.</b>	
01 03 10 00	- Pure-bred breeding animals	P
	<b>- Other:</b>	
01 03 91 00	- - Weighing less than 50 kg	P
01 03 92 00	- - Weighing 50 kg or more	P
<b>01.04</b>	<b>Live sheep and goats.</b>	
	<b>- sheep:</b>	
01 04 10 10	- - - Pure- bred breeding animals	A
01 04 10 90	- - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Goats:</b>	
01 04 20 10	--- Pure- bred breeding animals	A
01 04 20 90	--- Other	A
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>	
	<b>- Weighing not more than 185 g:</b>	
01 05 11 00	-- Fowls of the species <i>Gallus domesticus</i>	A
01 05 12 00	-- Turkeys	A
01 05 19 00	-- Other	A
	<b>- Other:</b>	
	-- Fowls of the species <i>Gallus domesticus</i> :	
01 05 94 10	--- For laying eggs	A
01 05 94 20	--- For meat	A
01 05 94 30	--- As mothers	A
01 05 94 90	--- Other	A
	<b>-- Other:</b>	
01 05 99 10	--- Tame ducks and geese	A
01 05 99 20	--- Turkeys	A
01 05 99 90	--- Other	A
<b>01.06</b>	<b>Other live animals.</b>	
	<b>- Mammals:</b>	
01 06 11 00	-- Primates	A
01 06 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	A
	-- Other:	
01 06 19 10	--- Camels (including dromedaries)	A
01 06 19 20	--- Rabbits	A
01 06 19 30	--- Gazelles and deer	A
01 06 19 40	--- Dogs	A
01 06 19 50	--- Foxes, minks and other animals for fur farms	A
01 06 19 60	--- Animals for zoos, scientific and research labs	A
01 06 19 90	--- Other	A
01 06 20 00	- Reptiles (including snakes and turtles)	A
	<b>- Birds:</b>	
01 06 31 00	-- Birds of prey	A
01 06 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	A
	-- Other:	
01 06 39 10	--- Pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar birds	A
01 06 39 20	--- Ornamental birds	A
	<b>- Other:</b>	
01 06 90 10	--- Bees and the groups and other insects	A
01 06 90 90	--- Other	A
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled.</b>	
02 01 10 00	- Carcasses and half-carcasses	A
02 01 20 00	- Other cuts with bone in	A

H.S CODE	DESCRIPTION	CATEGORY
	02 01 30 00 - Boneless	A
<b>02.02</b>	<b>Meat of bovine animals, frozen.</b>	
	02 02 10 00 - Carcasses and half-carcasses	A
	02 02 20 00 - Other cuts with bone in	A
	- Boneless:	
	02 02 30 10 - - - Minced	B
	02 02 30 90 - - - Other	B
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen.</b>	
	- <b>Fresh or chilled:</b>	
	02 03 11 00 - - Carcasses and half-carcasses	X
	02 03 12 00 - - Hams, shoulders and cuts thereof, with bone in	X
	02 03 19 00 - - Other	X
	- <b>Frozen:</b>	
	02 03 21 00 - - Carcasses and half-carcasses	X
	02 03 22 00 - - Hams, shoulders and cuts thereof, with bone in	X
	02 03 29 00 - - Other	X
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
	02 04 10 00 - Carcasses and half-carcasses of lambs, fresh or chilled	A
	- <b>Other meat of sheep, fresh or chilled:</b>	
	02 04 21 00 - - Carcasses and half-carcasses	A
	02 04 22 00 - - Other cuts with bone in	A
	02 04 23 00 - - Boneless	A
	02 04 30 00 - Carcasses and half-carcasses of lambs, frozen	A
	- <b>Other meat of sheep, frozen:</b>	
	02 04 41 00 - - Carcasses and half-carcasses	A
	02 04 42 00 - - Other cuts with bone in	A
	- <b>Boneless:</b>	
	02 04 43 10 - - - Minced	B
	02 04 43 90 - - - Other	B
	- <b>Meat of goats:</b>	
	- Carcasses and half-carcasses	
	02 04 50 11 - - - - Fresh or chilled	A
	02 04 50 12 - - - - Frozen	A
	- <b>Other cuts with bone in:</b>	
	02 04 50 21 - - - - Fresh or chilled	A
	02 04 50 22 - - - - Frozen	A
	- <b>Boneless:</b>	
	02 04 50 31 - - - - Fresh or chilled	A
	02 04 50 32 - - - - Frozen	A
<b>02.05</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	02 05 00 10 - - - Meat of horses	A
	02 05 00 90 - - - Other	X
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	02 06 10 00 - Of bovine animals, fresh or chilled	A
	- <b>Of bovine animals, frozen:</b>	
	02 06 21 00 - - Tongues	A

H.S CODE	DESCRIPTION	CATEGORY
02 06 22 00	-- Livers	A
02 06 29 00	-- Other	A
02 06 30 00	- Of swine, fresh or chilled	X
	<b>- Of swine, frozen:</b>	
02 06 41 00	-- Livers	X
02 06 49 00	-- Other	X
	<b>- Other, fresh or chilled:</b>	
02 06 80 10	--- Of sheep or goats	A
02 06 80 90	--- Other	A
	<b>- Other, frozen:</b>	
	--- Of sheep or goats	
02 06 90 11	---- Tongues	A
02 06 90 12	---- Livers	A
02 06 90 19	---- Other	A
02 06 90 90	--- Other	A
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
	<b>- Of fowls of the species <i>Gallus domesticus</i>:</b>	
02 07 11 00	-- Not cut in pieces, fresh or chilled	C
02 07 12 00	-- Not cut in pieces, frozen	C
02 07 13 00	-- Cuts and offal, fresh or chilled	C
02 07 14 00	-- Cuts and offal, frozen	C
	<b>- Of turkeys:</b>	
02 07 24 00	-- Not cut in pieces, fresh or chilled	B
02 07 25 00	-- Not cut in pieces, frozen	B
02 07 26 00	-- Cuts and offal, fresh or chilled	B
02 07 27 00	-- Cuts and offal, frozen	B
	<b>- Of ducks, geese or guinea fowls:</b>	
02 07 32 00	-- Not cut in pieces, fresh or chilled	B
02 07 33 00	-- Not cut in pieces, frozen	B
02 07 34 00	-- Fatty livers, fresh or chilled	B
02 07 35 00	-- Other, fresh or chilled	B
02 07 36 00	-- Other, frozen	B
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	<b>- Of rabbits or hares:</b>	
02 08 10 10	--- Fresh or chilled	A
02 08 10 20	--- Frozen	A
02 08 30 00	- Of primates	B
02 08 50 00	- Of reptiles (including snakes and turtles)	B
	<b>- Other:</b>	
	<b>--- Camels (including dromedaries):</b>	
02 08 90 11	---- Fresh or chilled	A
02 08 90 12	---- Frozen	A
	<b>--- Deers and chamois :</b>	
02 08 90 21	---- Fresh or chilled	A
02 08 90 22	---- Frozen	A
	<b>--- Pigeons, partridges, pheasants, quail, woodcocks, snipe, sand grouse, ortolan and wild ducks:</b>	

H.S CODE	DESCRIPTION	CATEGORY
02 08 90 31	---- Fresh or chilled	B
02 08 90 32	---- Frozen	B
	<b>--- Other:</b>	
02 08 90 91	---- Frogs' legs	A
02 08 90 99	---- Other	B
<b>02.09</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
02 09 00 10	--- Pig fat	X
02 09 00 90	--- Other	B
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
	<b>- Meat of swine:</b>	
02 10 11 00	-- Hams, shoulders and cuts thereof, with bone in	X
02 10 12 00	-- Bellies (streaky) and cuts thereof	X
02 10 19 00	-- Other	X
02 10 20 00	- Meat of bovine animals	B
	<b>- Other, including edible flours and meals of meat or meat offal:</b>	
02 10 91 00	-- Of primates	B
02 10 92 00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	B
02 10 93 00	-- Of reptiles (including snakes and turtles)	B
02 10 99 00	-- Other	B
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	
	<b>- Of a fat content, by weight, not exceeding 1%:</b>	
04 01 10 30	--- Long life milk, in packings exceeding 1 Litre	C
04 01 10 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 1% but not exceeding 6%:</b>	
04 01 20 30	--- Long life milk, in packings exceeding litre	C
04 01 20 90	--- Other	B
	<b>- Of a fat content, by weight, exceeding 6%:</b>	
04 01 30 30	--- Long life milk, in packings exceeding litre	C
04 01 30 90	--- Other	B
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>	
	<b>- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:</b>	
04 02 10 10	--- For industrial purposes	C
04 02 10 90	--- Other	B
	<b>- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:</b>	
	<b>-- Not containing added sugar or other sweetening matter:</b>	
04 02 21 10	--- For industrial purposes	C

H.S CODE	DESCRIPTION	CATEGORY
04 02 21 90	--- Other	B
	<b>-- Other:</b>	
04 02 29 10	--- For industrial purposes	C
04 02 29 90	--- Other	B
	<b>- Other:</b>	
	<b>-- Not containing added sugar or other sweetening matter:</b>	
04 02 91 10	--- Milk	B
04 02 91 20	--- Cream	B
	<b>-- Other:</b>	
04 02 99 10	--- Milk	B
04 02 99 20	--- Cream	B
<b>04.04</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	
04 04 10 00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	B
04 04 90 00	- Other	B
<b>04.06</b>	<b>Cheese and curd.</b>	
04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	B
04 06 20 00	- Grated or powdered cheese, of all kinds	B
04 06 30 00	- Processed cheese, not grated or powdered	B
04 06 40 00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	B
	<b>- Other cheese:</b>	
04 06 90 10	--- Fresh fermented cream cheese	B
04 06 90 20	--- Solid or semi-solid cheese	B
04 06 90 90	--- Other	B
<b>04.07</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	
	<b>--- Fresh:</b>	
04 07 00 11	---- For hatching	A
04 07 00 19	---- Other	C
04 07 00 90	--- Other	C
<b>04.08</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Egg yolks:</b>	
04 08 11 00	-- Dried	C
04 08 19 00	-- Other	C
	<b>- Other:</b>	
04 08 91 00	-- Dried	C
04 08 99 00	-- Other	C
<b>04.09</b>	<b>04 09 00 00 Natural honey.</b>	B

H.S CODE	DESCRIPTION	CATEGORY
<b>04.10</b>	<b>Edible products of animal origin, not elsewhere specified or included.</b>	
	04 10 00 10 - - - Turtles eggs	A
	04 10 00 20 - - - Salanganes nests	A
	04 10 00 90 - - - Other	A
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>	
	05 11 10 00 - Bovine semen	B
	<b>- - Other:</b>	
	05 11 99 10 - - - Kermes and similar insects	A
	05 11 99 20 - - - Silkworm eggs	A
	05 11 99 30 - - - Ant eggs	A
	05 11 99 40 - - - Animal blood, other dead animals and inedible meat, offal and limbs	A
	05 11 99 50 - - - Sinews and tendons, and similar waste of raw hides	A
	05 11 99 90 - - - Other	A
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>	
	06 01 10 00 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	A
	06 01 20 00 - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	A
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>	
	<b>- Unrooted cuttings and slips:</b>	
	06 02 10 10 - - - Grapevines (grapeslips)	A
	06 02 10 90 - - - Other	A
	<b>- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:</b>	
	06 02 20 10 - - - Palm tree seedlings	A
	06 02 20 90 - - - Other	A
	<b>- Rhododendrons and azaleas, grafted or not:</b>	
	06 02 30 10 - - - Ornamental shrubs	B
	06 02 30 90 - - - Other	B
	06 02 40 00 - Roses, grafted or not	B
	06 02 90 00 - Other	B
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
	<b>- Fresh:</b>	
	06 03 11 00 - - Roses	B
	06 03 12 00 - - Carnations	B
	06 03 13 00 - - Orchids	B
	06 03 14 00 - - Chrysanthemums	B
	06 03 19 00 - - Other	B

H.S CODE	DESCRIPTION	CATEGORY
	06 03 90 00 - Other	B
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
	06 04 10 00 - Mosses and lichens	B
	<b>- Other:</b>	
	06 04 91 00 - - Fresh	B
	06 04 99 00 - - Other	B
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>	
	07 01 10 00 - Seed	A
	07 01 90 00 - Other	A
<b>07.02</b>	<b>Tomatoes, fresh or chilled.</b>	A
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>	
	<b>- Onions and shallots:</b>	
	<b>--- Onions:</b>	
	07 03 10 11 - - - - Onions for food (green or dry rind)	A
	07 03 10 12 - - - - Onions (for sowing)	A
	07 03 10 20 - - - Shallots	A
	07 03 20 00 - Garlic	A
	07 03 90 00 - Leeks and other alliaceous vegetables	A
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
	07 04 10 00 - Cauliflowers and headed broccoli	A
	07 04 20 00 - Brussels sprouts	A
	07 04 90 00 - Other	A
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
	<b>- Lettuce:</b>	
	07 05 11 00 - - Cabbage lettuce (head lettuce)	A
	07 05 19 00 - - Other	A
	<b>- Chicory:</b>	
	07 05 21 00 - - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	A
	07 05 29 00 - - Other	A
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
	07 06 10 00 - Carrots and turnips	A
	07 06 90 00 - Other	A
<b>07.07</b>	<b>Cucumbers and gherkins, fresh or chilled .</b>	A
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled .</b>	
	07 08 10 00 - Peas ( <i>Pisum sativum</i> )	A
	07 08 20 00 - Beans ( <i>Vigna spp., Phaseolus spp.</i> )	A
	<b>- Other leguminous vegetables:</b>	
	07 08 90 10 - - - Beans	A
	07 08 90 90 - - - Other	A

H.S CODE	DESCRIPTION	CATEGORY
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>	
07 09 20 00	- Asparagus	A
07 09 30 00	- Aubergines (egg-plants)	A
07 09 40 00	- Celery other than celeriac	A
	<b>- Mushrooms and truffles:</b>	
07 09 51 00	- - Mushrooms of the genus <i>Agaricus</i>	A
	<b>-- Other:</b>	
07 09 59 10	- - - Truffles	A
07 09 59 90	- - - Other	A
07 09 60 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	A
07 09 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	A
	<b>- Other:</b>	
07 09 90 10	- - Pumpkins	A
07 09 90 20	- - Marrow	A
07 09 90 30	- - Olives	A
07 09 90 40	- - Okra	A
07 09 90 50	- - Parsley	A
07 09 90 60	- - Coriander	A
07 09 90 90	- - Other	A
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
07 10 10 00	- Potatoes	B
	<b>- Leguminous vegetables, shelled or unshelled:</b>	
07 10 21 00	- - Peas ( <i>Pisum sativum</i> )	B
07 10 22 00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	B
07 10 29 00	- - Other	B
07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	B
07 10 80 00	- Other vegetables	B
07 10 90 00	- Mixtures of vegetables	A
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
07 11 20 00	- Olives	B
07 11 40 00	- Cucumbers and gherkins	A
	<b>- Mushrooms and truffles:</b>	
07 11 51 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 11 59 00	- - Other	B
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
07 12 20 00	- Onions	B
	<b>- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:</b>	
07 12 31 00	- - Mushrooms of the genus <i>Agaricus</i>	B
07 12 32 00	- - Wood ears ( <i>Auricularia spp.</i> )	B
07 12 33 00	- - Jelly fungi ( <i>Tremella spp.</i> )	B
07 12 39 00	- - Other	B

H.S CODE	DESCRIPTION	CATEGORY
07 12 90 00	- Other vegetables; mixtures of vegetables	B
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>	
07 13 10 00	- Peas ( <i>Pisum sativum</i> )	A
07 13 20 00	- Chickpeas (garbanzos)	A
	<b>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>	
	<b>-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:</b>	
07 13 31 10	-- For sowing	A
07 13 31 20	-- For food	A
	<b>-- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):</b>	
07 13 32 10	--- For sowing	A
07 13 32 20	--- For food	A
	<b>-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):</b>	
07 13 33 10	--- For sowing	A
07 13 33 20	--- For food	A
07 13 39 00	-- Other	A
07 13 40 00	- Lentils	A
07 13 50 00	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	A
	<b>- Other:</b>	
07 13 90 10	-- Mung	A
07 13 90 90	-- Other	A
<b>07.14</b>	<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	
07 14 10 00	- Manioc (cassava)	A
07 14 20 00	- Sweet potatoes	B
	<b>- Other:</b>	
07 14 90 10	-- Salep	A
07 14 90 20	-- Jerusalem artichokes	B
07 14 90 90	-- Other	B
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Coconuts:</b>	
08 01 11 00	-- Desiccated	A
08 01 19 00	-- Other	B
	<b>- Brazil nuts:</b>	
08 01 21 00	-- In shell	B
08 01 22 00	-- Shelled	A
	<b>- Cashew nuts:</b>	
08 01 31 00	-- In shell	B
08 01 32 00	-- Shelled	A
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
	<b>- Almonds:</b>	

H.S CODE	DESCRIPTION	CATEGORY
08 02 11 00	-- In shell	A
08 02 12 00	-- Shelled	B
	<b>- Hazelnuts or filberts (<i>Corylus spp.</i>):</b>	
08 02 21 00	-- In shell	B
08 02 22 00	-- Shelled	B
	<b>- Walnuts:</b>	
08 02 31 00	-- In shell	B
08 02 32 00	-- Shelled	B
08 02 40 00	- Chestnuts ( <i>Castanea spp.</i> )	B
	<b>- Pistachios:</b>	
08 02 50 10	--- In shell	A
08 02 50 20	--- Shelled	B
08 02 60 00	- Macadamia nuts	B
	<b>- Other:</b>	
	<b>-- Pine nuts:</b>	
08 02 90 11	--- In shell	A
08 02 90 12	--- Shelled	A
08 02 90 20	-- Green seed (Banak)	B
	<b>-- Other:</b>	
08 02 90 91	--- In shell	A
08 02 90 92	--- Shelled	B
<b>08.03</b>	<b>08 03 00 00 Bananas, including plantains, fresh or dried.</b>	A
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	<b>- Dates:</b>	
08 04 10 10	--- Fresh	A
08 04 10 20	--- Dried	A
08 04 10 30	--- Stored	A
08 04 10 90	--- Other	A
	<b>- Figs:</b>	
08 04 20 10	--- Fresh	A
08 04 20 20	--- Dried	A
08 04 30 00	- Pineapples	A
08 04 40 00	- Avocados	A
	<b>- Guavas, mangoes and mangosteens:</b>	
08 04 50 10	--- Guavas	A
08 04 50 20	--- Mangoes	A
08 04 50 30	--- Mangosteens	A
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>	
08 05 10 00	- Oranges	A
08 05 20 00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	A
08 05 40 00	- Grapefruit, including pomelos	A
	<b>- Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>):</b>	
08 05 50 10	-- Fresh	A
08 05 50 20	-- Dried	A
08 05 90 00	- Other	A
<b>08.06</b>	<b>Grapes, fresh or dried.</b>	
08 06 10 00	- Fresh	A

H.S CODE	DESCRIPTION	CATEGORY
08 06 20 00	- Dried	A
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh.</b>	
	<b>- Melons (including watermelons):</b>	
08 07 11 00	- - Watermelons	A
	<b>- - Other:</b>	
08 07 19 10	- - - Melons (muskmelons)	A
08 07 19 90	- - - Other	A
08 07 20 00	- Papaws (papayas)	A
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>	
08 08 10 00	- Apples	A
	<b>- Pears and quinces:</b>	
08 08 20 10	- - - Pears	A
08 08 20 20	- - - Quinces	A
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
08 09 10 00	- Apricots	A
08 09 20 00	- Cherries	A
08 09 30 00	- Peaches, including nectarines	A
08 09 40 00	- Plums and sloes	A
<b>08.10</b>	<b>Other fruit, fresh.</b>	
08 10 10 00	- Strawberries	A
08 10 20 00	- Raspberries, blackberries, mulberries and loganberries	A
08 10 40 00	- Cranberries, bilberries and other fruits of the genus Vaccinium	A
08 10 50 00	- Kiwifruit	A
08 10 60 00	- Durians	A
	<b>- Other:</b>	
08 10 90 10	- - - Pomegranates	A
08 10 90 20	- - - Medlars	A
08 10 90 30	- - - Prickly pears	A
08 10 90 90	- - - Other	A
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
08 11 10 00	- Strawberries	B
08 11 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	B
08 11 90 00	- Other	B
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
08 12 10 00	- Cherries	B
08 12 90 00	- Other	B
<b>08.13</b>	<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>Chapter.</b>	
08 13 10 00	- Apricots	B
08 13 20 00	- Prunes	B
08 13 30 00	- Apples	B
	<b>- Other fruit:</b>	
08 13 40 10	- - Cherries	B
08 13 40 20	- - Tamarinds	B
08 13 40 30	- - Pears	B
08 13 40 90	- - Other	B
08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter	B
08.14	08 14 00 00 <b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	A
09.01	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
	<b>- Coffee, not roasted:</b>	
09 01 11 00	- - Not decaffeinated	A
09 01 12 00	- - Decaffeinated	A
	<b>- Coffee roasted:</b>	
09 01 21 00	- - Not decaffeinated	A
09 01 22 00	- - Decaffeinated	A
09 01 90 00	- Other	A
09.02	<b>Tea, whether or not flavoured.</b>	
09 02 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	A
09 02 20 00	- Other green tea (not fermented)	A
	<b>- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:</b>	
09 02 30 10	- - Black tea , in small bags not exceeding 3 grams:	A
09 02 30 90	- - Other	A
09 02 40 00	- Other black tea (fermented) and other partly fermented tea	A
09.04	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
	<b>- Pepper:</b>	
09 04 11 00	- - Neither crushed nor ground	B
09 04 12 00	- - Crushed or ground	B
09 04 20 00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	B
09.05	09 05 00 00 <b>Vanilla.</b>	B
09.06	<b>Cinnamon and cinnamon-tree flowers.</b>	
	<b>- Neither crushed nor ground:</b>	
09 06 11 00	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	B
09 06 19 00	- - Other	B
09 06 20 00	- Crushed or ground	B
09.07	09 07 00 00 <b>Cloves (whole fruit, cloves and stems).</b>	B

H.S CODE	DESCRIPTION	CATEGORY
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>	
09 08 10 00	- Nutmeg	A
09 08 20 00	- Mace	P
09 08 30 00	- Cardamoms	A
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>	
09 09 10 00	- Seeds of anise or badian	B
09 09 20 00	- Seeds of coriander	B
09 09 30 00	- Seeds of cumin	A
09 09 40 00	- Seeds of caraway	A
09 09 50 00	- Seeds of fennel; juniper berries	B
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>	
09 10 10 00	- Ginger	B
09 10 20 00	- Saffron	B
09 10 30 00	- Turmeric (curcuma)	B
	<b>- Other spices:</b>	
09 10 91 00	-- Mixtures referred to in Note 1 (b) to this Chapter	B
	<b>-- Other:</b>	
09 10 99 10	--- Fenugreek	B
09 10 99 20	--- Thyme and bay leaves	B
09 10 99 30	--- Curry	B
09 10 99 90	--- Other	B
<b>10.01</b>	<b>Wheat and meslin.</b>	
10 01 10 00	- Durum wheat	C
	<b>- Other:</b>	
10 01 90 10	--- Normal wheat	C
10 01 90 20	--- Thin wheat	C
10 01 90 30	--- Mixture of wheat and rye (meslin)	C
<b>10.02</b>	<b>Rye.</b>	A
<b>10.03</b>	<b>Barley.</b>	A
<b>10.04</b>	<b>Oats.</b>	
10 04 00 10	--- Grey oats ( or black)	A
10 04 00 20	--- White oats ( or yellow )	A
<b>10.05</b>	<b>Maize (corn).</b>	
10 05 10 00	- Seed	A
	<b>- Other:</b>	
10 05 90 10	-- Golden corn	A
10 05 90 20	-- White corn	A
10 05 90 30	-- Brown corn	A
10 05 90 90	-- Other	A
<b>10.06</b>	<b>Rice.</b>	
10 06 10 00	- Rice in the husk (paddy or rough)	A
10 06 20 00	- Husked (brown) rice	A
10 06 30 00	- Semi-milled or wholly milled rice, whether or not polished or glazed	A
10 06 40 00	- Broken rice	A
<b>10.07</b>	<b>Grain sorghum</b>	A

H.S CODE	DESCRIPTION	CATEGORY
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>	
10 08 10 00	- Buckwheat	C
10 08 20 00	- Millet	A
10 08 30 00	- Canary seed	A
10 08 90 00	- Other cereals	A
<b>11.01</b>	<b>Wheat or meslin flour.</b>	
11 01 00 10	- Wheat flour	C
11 01 00 20	- Flour of mixed wheat and rye	C
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>	
11 02 10 00	- Rye flour	A
11 02 20 00	- Maize (corn) flour	A
	<b>- Other:</b>	
11 02 90 10	- - Barley flour	A
11 02 90 20	- - Oats flour	A
11 02 90 30	- - Grain sorghum flour	A
11 02 90 40	- - Buckwheat flour	C
11 02 90 50	- - Millet flour	A
11 02 90 60	- - Rice flour	A
11 02 90 90	- - Other	A
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>	
	<b>- Groats and meal:</b>	
	<b>- - Of wheat:</b>	
11 03 11 10	- - - Groats	A
11 03 11 20	- - - Meal	A
	<b>- - Of maize (corn):</b>	
11 03 13 10	- - - Groats	A
11 03 13 20	- - - Meal	A
	<b>- - Of other cereals:</b>	
11 03 19 10	- - - Of barley	A
11 03 19 20	- - - Of grain sorghum	A
11 03 19 30	- - - Of rye	A
11 03 19 40	- - - Of buckwheat	A
11 03 19 50	- - - Of millet	A
11 03 19 90	- - - Of other cereals	A
11 03 20 00	- Pellets	A
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
	<b>- Rolled or flaked grains:</b>	
11 04 12 00	- - Of oats	B
	<b>- - Of other cereals:</b>	
11 04 19 10	- - - Of wheat	B
11 04 19 20	- - - Of rye	A
11 04 19 30	- - - Of buckwheat	A
11 04 19 40	- - - Of millet	A
11 04 19 50	- - - Of grain sorghum	A
11 04 19 60	- - - Of maize (corn)	B
11 04 19 90	- - - Of other cereals	B

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Other worked grains (for example, hulled, pearled, sliced or kibbled):</b>	
11 04 22 00	-- Of oats	B
11 04 23 00	-- Of maize (corn)	A
	<b>-- Of other cereals:</b>	
11 04 29 10	--- Of wheat	A
11 04 29 20	--- Of rye	A
11 04 29 30	--- Of buckwheat	A
11 04 29 40	--- Of millet	A
11 04 29 50	--- Of grain sorghum	A
11 04 29 90	--- Of other cereals	B
11 04 30 00	- Germ of cereals, whole, rolled, flaked or ground	A
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	<b>- Flour, meal and powder:</b>	
11 05 10 10	--- Flour	B
11 05 10 20	--- Meal	A
11 05 10 30	--- Powder	B
11 05 20 00	- Flakes, granules and pellets	B
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
	<b>- Of the dried leguminous vegetables of heading 07.13:</b>	
	<b>-- Flour:</b>	
11 06 10 11	--- Of peas	A
11 06 10 12	--- Of chick peas	A
11 06 10 13	--- Of string beans	A
11 06 10 14	--- Of haricot beans	A
11 06 10 15	--- Of lentils	A
11 06 10 16	--- Of kidney beans	A
11 06 10 19	--- Other	B
	<b>-- Meal:</b>	
11 06 10 21	--- Of peas	A
11 06 10 22	--- Of chick peas	B
11 06 10 23	--- Of string beans	A
11 06 10 24	--- Of haricot beans	A
11 06 10 25	--- Of lentils	A
11 06 10 26	--- Of kidney beans	B
11 06 10 29	--- Other	B
	<b>- Of sago or of roots or tubers of heading no. 07.14:</b>	
11 06 20 10	-- Flour of sago	A
11 06 20 20	-- Meal of sago	A
	<b>-- Flour of root and tubers:</b>	
11 06 20 31	--- Manioc	A
11 06 20 32	--- Arrowroot	A
11 06 20 33	--- Of salep	A
11 06 20 34	--- Of jerusalem artichokes	A

H.S CODE	DESCRIPTION	CATEGORY
11 06 20 35	- - - Of sweet potatoes	A
11 06 20 39	- - - Flour of other roots and tubers	A
	<b>- Of the products of Chapter 8:</b>	
11 06 30 10	- - Of chestnuts	A
11 06 30 20	- - Of almonds	A
11 06 30 30	- - Of dates	A
11 06 30 40	- - Of bananas	A
11 06 30 50	- - Of coconuts	A
11 06 30 60	- - Of tamarind	A
11 06 30 70	- - Of peels of fruit	A
11 06 30 80	- - Of lemon	B
11 06 30 90	- - Other	A
<b>11.07</b>	<b>Malt, whether or not roasted.</b>	
11 07 10 00	- Not roasted	A
11 07 20 00	- Roasted	B
<b>11.08</b>	<b>Starches; inulin.</b>	
	<b>- Starches:</b>	
11 08 11 00	- - Wheat starch	A
11 08 12 00	- - Maize (corn) starch	A
11 08 13 00	- - Potato starch	A
11 08 14 00	- - Manioc (cassava) starch	A
	<b>- - Other starches:</b>	
11 08 19 10	- - - Rice starch	A
11 08 19 20	- - - Arrowroot starch	A
11 08 19 30	- - - Sago starch	A
11 08 19 90	- - - Other starches	A
11 08 20 00	- Inulin	A
<b>11.09</b>	<b>11 09 00 00 Wheat gluten, whether or not dried.</b>	B
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>	
12 01 00 10	- Whole seeds	A
12 01 00 20	- Broken seeds	A
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>	
12 02 10 00	- In shell	B
12 02 20 00	- Shelled, whether or not broken	B
<b>12.03</b>	<b>12 03 00 00 Copra.</b>	A
<b>12.04</b>	<b>12 04 00 00 Linseed, whether or not broken.</b>	A
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>	
12 05 10 00	- Low erucic acid rape or colza seeds	B
12 05 90 00	- Other	B
<b>12.06</b>	<b>12 06 00 00 Sunflower seeds, whether or not broken.</b>	B
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
12 07 20 00	- Cotton seeds	A
12 07 40 00	- Sesamum seeds	B
12 07 50 00	- Mustard seeds	A
	<b>- Other:</b>	
12 07 91 00	- - Poppy seeds	P
	<b>- - Other:</b>	
12 07 99 10	- - - Poppy	P

H.S CODE	DESCRIPTION	CATEGORY
12 07 99 20	- - - Hemp seeds	P
12 07 99 90	- - - Other	A
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>	
12 08 10 00	- Of soya beans	A
12 08 90 00	- Other	B
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>	
12 09 10 00	- Sugar beet seed	A
	<b>- Seeds of forage plants:</b>	
12 09 21 00	- - Lucerne (alfalfa) seed	A
12 09 22 00	- - Clover ( <i>Trifolium spp.</i> ) seed	A
12 09 23 00	- - Fescue seed	A
12 09 24 00	- - Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	A
12 09 25 00	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	A
	<b>- - Other:</b>	
12 09 29 10	- - - Lupines	A
12 09 29 90	- - - Other	A
12 09 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	A
	<b>- Other:</b>	
	<b>- - Vegetable seeds:</b>	
12 09 91 10	- - - Tomato seeds	A
12 09 91 20	- - - Leeks seeds	A
12 09 91 30	- - - Radish seeds	A
12 09 91 40	- - - Carrot seeds	A
12 09 91 50	- - - Cucumber seeds	A
12 09 91 60	- - - Marrow seeds	A
12 09 91 70	- - - Pumpkin seeds	A
12 09 91 80	- - - Eggplant seeds	A
	<b>- - - Other:</b>	
12 09 91 91	- - - - Lettuce seeds	A
12 09 91 92	- - - - Cress seeds	A
12 09 91 93	- - - - Pepper seeds (of the genus <i>Capsicum</i> or <i>Pimenta</i> )	A
12 09 91 99	- - - - Other	A
12 09 99 00	- - Other	A
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>	
12 10 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	A
12 10 20 00	- Hop cones, ground, powdered or in the form of pellets; lupulin	A
<b>12.11</b>	<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered .</b>	
12 11 20 00	- Ginseng roots	A

H.S CODE	DESCRIPTION	CATEGORY
12 11 30 00	- Coca leaf	P
12 11 40 00	- Poppy straw	P
	<b>- Other:</b>	
12 11 90 10	- - Black cumin	A
12 11 90 20	- - Black poppy	P
12 11 90 30	- - Chips and pieces of aloeswood, and other aromatic woods	B
12 11 90 40	- - Mint	B
12 11 90 50	- - Desert flower	B
12 11 90 60	- - Cannabis sativa	P
12 11 90 70	- - Tooth-brush tree roots (suwak)	B
12 11 90 90	- - Other	B
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>	
	<b>- Other:</b>	
12 12 91 00	- - Sugar beet	A
	<b>- - Other:</b>	
12 12 99 10	- - - Melon seeds	B
12 12 99 30	- - - Sugar cane	B
12 12 99 40	- - - Pumpkin and marrow seeds	B
12 12 99 50	- - - Apricot, peach or plum stones and kernels	B
12 12 99 90	- - - Other	B
<b>12.13</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	
12 13 00 10	- - - Hay	A
12 13 00 90	- - - Other	A
<b>12.14</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>	
12 14 10 00	- Lucerne (alfalfa) meal and pellets	A
	<b>- Other:</b>	
12 14 90 10	- - - Lupines	A
12 14 90 20	- - - Vetches	A
12 14 90 90	- - - Other	A
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>	
13 01 20 00	- Gum Arabic	B
	<b>- Other:</b>	
13 01 90 10	- - Tragacanth	A
13 01 90 20	- - Mastic	A
13 01 90 30	- - Benzoin	A
13 01 90 40	- - Asafetida	A
13 01 90 50	- - Myrrh	A

H.S CODE	DESCRIPTION	CATEGORY
13 01 90 60	- - Olibanum	A
13 01 90 70	- - Frankincense	B
13 01 90 80	- - Storax	B
	<b>- - Other:</b>	
13 01 90 91	- - - Gum resins	A
13 01 90 92	- - - Oleoresins	A
13 01 90 93	- - - Balsams	A
13 01 90 99	- - - Other	B
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>	
	<b>- Vegetable saps and extracts:</b>	
13 02 11 00	- - Opium	P
	<b>- - Other:</b>	
13 02 19 10	- - - Hashish	P
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>	
	<b>- Other:</b>	
14 04 90 20	- - - Henna	B
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	
15 01 00 10	- Poultry fat	B
15 01 00 20	- Fats from poultry bones and fats from poultry waste	B
15 01 00 30	- Lard and other pig fat from pig wastes	X
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	
15 02 00 10	- - - Fats of bovine animals	B
15 02 00 20	- - - Fats of sheep and goats	A
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	
	<b>- Oleostearin:</b>	
15 03 00 11	- - Of pig	X
15 03 00 19	- - Other	B
	<b>- Oleomargarine:</b>	
15 03 00 21	- - Of pig	X
15 03 00 29	- - Other	B
	<b>- Other:</b>	
15 03 00 91	- - Of pig	X
15 03 00 99	- - Other	B
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified .</b>	
15 07 10 00	- Crude oil, whether or not degummed	B
15 07 90 00	- Other	B
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 08 10 00	- Crude oil	A
15 08 90 00	- Other	A
<b>15.09</b>	<b>Olive oil and its fractions, whether or not</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>refined, but not chemically modified.</b>	
15 09 10 00	- Virgin	B
15 09 90 00	- Other	B
<b>15.10</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	B
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	
15 11 10 00	- Crude oil	B
15 11 90 00	- Other	B
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Sunflower-seed or safflower oil and fractions thereof:</b>	
15 12 11 00	-- Crude oil	B
15 12 19 00	-- Other	B
	<b>- Cotton-seed oil and its fractions:</b>	
15 12 21 00	-- Crude oil, whether or not gossypol has been removed	B
15 12 29 00	-- Other	B
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Coconut (copra) oil and its fractions:</b>	
15 13 11 00	-- Crude oil	B
15 13 19 00	-- Other	B
	<b>- Palm kernel or babassu oil and fractions thereof:</b>	
15 13 21 00	-- Crude oil	B
15 13 29 00	-- Other	B
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
	<b>- Low erucic acid rape or colza oil and its fractions:</b>	
15 14 11 00	-- Crude oil	B
15 14 19 00	-- Other	A
	<b>- Other:</b>	
15 14 91 00	-- Crude oil	B
15 14 99 00	-- Other	B
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
	<b>- Linseed oil and its fractions:</b>	
15 15 11 00	-- Crude oil	B
15 15 19 00	-- Other	B
	<b>- Maize (corn) oil and its fractions:</b>	
15 15 21 00	-- Crude oil	B

H.S CODE	DESCRIPTION	CATEGORY
15 15 29 00	-- Other	B
15 15 30 00	- Castor oil and its fractions	B
15 15 50 00	- Sesame oil and its fractions	B
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>	
15 16 10 00	- Animal fats and oils and their fractions	B
<b>15.17</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>	
	<b>- Margarine, excluding liquid margarine:</b>	
15 17 10 90	--- Other	A
<b>15.22</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	
15 22 00 20	- Residues resulting from the treatment of fatty substances or animal or vegetable	A
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	
	<b>- Packed in guts and similar containers (martadella, salami and sausages):</b>	
16 01 00 11	-- Of swine or animal blood	X
16 01 00 19	-- Other	A
	<b>--- Packed in sealed containers (canned or the like):</b>	
16 01 00 21	---- Of swine or animal blood	X
16 01 00 29	---- Other	B
	<b>- Frozen</b>	
16 01 00 31	-- Sausage of Pig or animal blood	X
16 01 00 39	-- Other	B
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>	
	<b>- Homogenised preparations:</b>	
16 02 10 10	-- Baby food	B
16 02 10 90	-- Other	B
16 02 20 00	- Of liver of any animal	A
	<b>- Of poultry of heading 01.05:</b>	
16 02 31 00	-- Of turkeys	B
16 02 32 00	-- Of fowls of the species <i>Gallus domesticus</i>	A
16 02 39 00	-- Other	B
	<b>- Of swine:</b>	
16 02 41 00	-- Hams and cuts thereof	X
16 02 42 00	-- Shoulders and cuts thereof	X
16 02 49 00	-- Other, including mixtures	X
	<b>- Of bovine animals:</b>	
16 02 50 10	- Pastrami (spiced, dried and prepared meat)	B

H.S CODE	DESCRIPTION	CATEGORY
16 02 50 90	- Other (canned or the like)	B
	<b>- Other, including preparations of blood of any animal:</b>	
16 02 90 10	-- Food preparation containing more than 20% by weight meat (ready made meals)	B
	<b>-- Offal and limb of animals:</b>	
16 02 90 21	-- Tongues	A
16 02 90 29	-- Other (except livers)	A
16 02 90 30	- Preparations of animal blood	X
16 02 90 90	- Other	B
<b>16.03</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	
16 03 00 10	- - - Extracts and juices of meat	B
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>	
	<b>- Lactose and lactose syrup:</b>	
17 02 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	B
17 02 19 00	-- Other	B
17 02 20 00	- Maple sugar and maple syrup	B
17 02 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	B
17 02 40 00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	B
17 02 50 00	- Chemically pure fructose	B
17 02 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	B
	<b>- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:</b>	
17 02 90 20	-- Sucrose, chemically impure	A
17 02 90 30	-- Invert sugar, whether or not chemically pure	A
17 02 90 40	-- Fructose , chemically impure	A
17 02 90 50	-- Other sugar liquids, whether or not condensed, neither flavoured nor coloured	B
17 02 90 60	-- Caramel	B
17 02 90 70	-- Artificial honey	B
17 02 90 90	-- Other	B
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>	
17 03 10 00	- Cane molasses	B
17 03 90 00	- Other	B

H.S CODE	DESCRIPTION	CATEGORY
19.02	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
	- - Containing eggs:	
19 02 11 90	- - Other	B
	- - Other:	
20.01	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
20 01 10 00	- Cucumbers and gherkins	B
	- Other:	
	- - Edible of vegetables and plants:	
20 01 90 11	- - - Mushrooms and truffles	B
20 01 90 12	- - - Olives and capers	B
20 01 90 13	- - - Green pepper	B
20 01 90 14	- - - Pickles (assorted)	B
20 01 90 15	- - - Tomatoes	B
20 01 90 19	- - - Other	B
20 01 90 20	- Fruits and nuts	B
20.02	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>	
20 02 10 00	- Tomatoes, whole or in pieces	B
	- Other:	
20 02 90 10	- - Tomato paste	B
20 02 90 90	- - Other	B
20.03	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
20 03 10 00	- Mushrooms of the genus <i>Agaricus</i>	A
20 03 20 00	- Truffles	A
20 03 90 00	- Other	B
20.04	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
	- Other vegetables and mixtures of vegetables:	
20 04 90 10	- - Carrots	B
20 04 90 20	- - Peas	B
20 04 90 30	- - Haricot beans	B
20 04 90 40	- - Kidney beans	A
20 04 90 50	- - Asparagus	A
20 04 90 60	- - Spinach	B
20 04 90 70	- - Okra	B
20 04 90 80	- - Mixed vegetables	B
20 04 90 90	- - Other	A
20.05	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	

H.S CODE	DESCRIPTION	CATEGORY
	<b>- Homogenised vegetables:</b>	
20 05 10 10	-- Used as infants food	A
20 05 10 20	-- For dietetic purposes	A
20 05 10 90	-- Other	A
20 05 40 00	- Peas ( <i>Pisum sativum</i> )	B
	<b>- Beans (<i>Vigna spp., Phaseolus spp.</i>):</b>	
20 05 51 00	-- Beans, shelled	B
20 05 59 00	-- Other	B
20 05 60 00	- Asparagus	B
20 05 70 00	- Olives	B
	<b>- Other vegetables and mixtures of vegetables:</b>	
20 05 91 00	-- Bamboo shoots	A
	<b>-- Other:</b>	
	<b>--- Prepared with other materials for direct consumption:</b>	
20 05 99 11	---- Foul medamas (Cooked beans with added olive oil, tahinah, slat, cummin,..etc.)	B
20 05 99 12	---- Cooked chick peas with tahinah (sesame oil)	B
20 05 99 13	---- Vegetables and legumes with sauce	B
20 05 99 19	---- Other	B
	<b>--- Other:</b>	
20 05 99 91	---- Okra	A
20 05 99 92	---- Horse beans	A
20 05 99 93	---- Spinach	A
20 05 99 94	---- Artichokes	B
20 05 99 95	---- Mixed vegetables	A
20 05 99 96	---- Sauerkraut	A
20 05 99 97	---- Grape leaves	B
20 05 99 99	---- Other vegetables and plants	A
<b>20.06</b>	<b>20 06 00 00 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	B
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Homogenised preparations:</b>	
20 07 10 10	-- for infant food	B
20 07 10 20	-- For dietetic purposes	A
20 07 10 90	-- Other	B
	<b>- Other:</b>	
	<b>-- Citrus fruit:</b>	
20 07 91 10	--- Marmalades	A
20 07 91 90	--- Other	A
	<b>-- Other:</b>	
	<b>--- Jams, fruit jellies Other:</b>	
20 07 99 11	---- Peach	B
20 07 99 12	---- Apricot	B
20 07 99 13	---- Apple	B

H.S CODE	DESCRIPTION	CATEGORY
20 07 99 14	---- Water melon	B
20 07 99 15	---- Cherry	B
20 07 99 16	---- Strawberry	B
20 07 99 17	---- Raspberry	B
20 07 99 19	---- Other	B
20 07 99 20	--- Apricot sheets	B
20 07 99 30	--- Turkish delight	A
20 07 99 90	--- Other	B
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>	
	<b>- Nuts, ground-nuts and other seeds, whether or not mixed together:</b>	
	<b>-- Ground-nuts:</b>	
20 08 11 10	--- Roasted ground nuts, whether or not salted	B
	<b>-- Other, including mixtures:</b>	
	<b>--- Roasted nuts, whether or not salted:</b>	
20 08 19 11	---- Almonds	B
20 08 19 12	---- Pistachios	B
20 08 19 13	---- Hazel nuts	B
20 08 19 19	---- Other	B
20 08 19 20	--- mixed	B
20 08 20 00	- Pineapples	B
20 08 30 00	- Citrus fruit	B
20 08 40 00	- Pears	B
20 08 50 00	- Apricots	A
20 08 60 00	- Cherries	B
20 08 70 00	- Peaches, Including nectarines	B
20 08 80 00	- Strawberries	B
	<b>- Other, including mixtures other than those of subheading 2008.19:</b>	
20 08 92 00	-- Mixtures	B
20 08 99 00	-- Other	B
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	
	<b>- Orange juice:</b>	
20 09 11 00	-- Frozen	B
20 09 12 00	-- Not frozen, of a Brix value not exceeding 20	B
20 09 19 00	-- Other	B
	<b>- Grapefruit (including pomelo) juice:</b>	
20 09 21 00	-- Of a Brix value not exceeding 20	B
20 09 29 00	-- Other	B
	<b>- Juice of any other single citrus fruit:</b>	
	<b>-- Of a Brix value not exceeding 20:</b>	
20 09 31 10	--- Lemon Juice	B
20 09 31 90	--- Other	B

H.S CODE	DESCRIPTION	CATEGORY
20 09 39 00	- - Other	B
	<b>- Pineapple juice:</b>	
20 09 41 00	- - Of a Brix value not exceeding 20	B
20 09 49 00	- - Other	B
20 09 50 00	- Tomato juice	B
	<b>- Grape juice (including grape must):</b>	
20 09 61 00	- - Of a Brix value not exceeding 30	B
20 09 69 00	- - Other	B
	<b>- Apple juice:</b>	
20 09 71 00	- - Of a Brix value not exceeding 20	B
20 09 79 00	- - Other	B
	<b>- Juice of any other single fruit or vegetable:</b>	
20 09 80 10	- - - Date molasses	B
	<b>- - - Mango juice:</b>	
20 09 80 21	- - - - Unconcentrated	B
20 09 80 29	- - - - Other	B
	<b>- - - Guava juice:</b>	
20 09 80 31	- - - - Unconcentrated	B
20 09 80 39	- - - - Other	B
	<b>- - - Carrot juice:</b>	
20 09 80 41	- - - - Carrot juice, not concentrated	B
20 09 80 49	- - - - Other	B
20 09 80 90	- - - Other	B
	<b>- Mixtures of juices:</b>	
20 09 90 10	- - - Carrot juice, not concentrated	B
20 09 90 90	- - - Other	B
22.06	22 06 00 00 <b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	X
22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
	<b>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:</b>	
22 07 10 10	- - - For medical uses	A
22 07 10 90	- - - Other	A
	<b>- Ethyl alcohol and other spirits, denatured, of any strength:</b>	
	<b>- - - Inactive ethyl alcohol:</b>	
22 07 20 11	- - - - For medical uses	A
22 07 20 19	- - - - Other	A
22 07 20 90	- - - Other	X
22.08	<b>Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:</b>	
	<b>- Other:</b>	
22 08 90 90	- - - Other	X
22.09	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	

H.S CODE	DESCRIPTION	CATEGORY
22 09 00 10	- - - Vinegar	B
22 09 00 20	- - - Vinegar substitutes	B
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>	
23 01 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	A
<b>23.02</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>	
23 02 10 00	- Of maize (corn)	A
23 02 30 00	- Of wheat	A
23 02 40 00	- Of other cereals	B
23 02 50 00	- Of leguminous plants	A
<b>23.03</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>	
23 03 10 00	- Residues of starch manufacture and similar residues	A
23 03 20 00	- Beet-pulp, bagasse and other waste of sugar manufacture	A
23 03 30 00	- Brewing or distilling dregs and waste	A
<b>23.04</b>	<b>23 04 00 00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	A
<b>23.05</b>	<b>23 05 00 00 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	A
<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>	
23 06 10 00	- Of cotton seeds	B
23 06 20 00	- Of linseed	A
23 06 30 00	- Of sunflower seeds	A
	<b>- Of rape or colza seeds:</b>	
23 06 41 00	- - Of low erucic acid rape or colza seeds	B
23 06 49 00	- - Other	B
23 06 50 00	- Of coconut or copra	A
23 06 60 00	- Of palm nuts or kernels	A
23 06 90 00	- Other	B
<b>23.07</b>	<b>Wine lees; argol.</b>	
23 07 00 10	- - - Wine lees	X
23 07 00 20	- - - Argol	A
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>	
23 09 10 00	- Dog or cat food, put up for retail sale	B
	<b>- Other:</b>	

H.S CODE	DESCRIPTION	CATEGORY
23 09 90 10	- - - Fish and ornamental bird food	B
23 09 90 20	- - - Poultry food	B
	<b>- - - Animal forage:</b>	
23 09 90 31	- - - - Salt stones including food stuffs	B
23 09 90 39	- - - - Other	B
23 09 90 40	- - - Milk substitutes feeding samll animals	B
23 09 90 50	- - - Concetarted preparations for the forage industry	B
23 09 90 90	- - - Other	B
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>	
24 01 10 00	- Tobacco, not stemmed/stripped	C
24 01 20 00	- Tobacco, partly or wholly stemmed/stripped	C
	- Tobacco refuse:	
24 01 30 10	- - - Tobacco, partly or wholly stemmed/stripped	C
24 01 30 90	- - - Other	C
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
24 02 10 00	- Cigars, cheroots and cigarillos, containing tobacco	C
24 02 20 00	- Cigarettes containing tobacco	C
	- Other:	
24 02 90 10	- - - Cigars tobacco substitutes (does not contain nicotine nor tobacco)	C
24 02 90 20	- - - Cigarettes as tobacco substitutes (does not contain nicotine nor tobacco)	C
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
24 03 10 10	- - - Chopped or pressed tobacco for smoking	C
24 03 10 20	- - - Chopped or pressed tobacco for pipes	C
24 03 10 30	- - - Chopped or pressed tobacco for retail sale	C
24 03 10 90	- - - Other	C
	- Other:	
24 03 91 00	- - "Homogenised" or "reconstituted" tobacco	C
	- - Other:	
24 03 99 10	- - - Pressed or liquored tobacco for making snuff	C
24 03 99 20	- - - Chopped or pressed tobacco for chewing	C
24 03 99 30	- - - Snuff	C
24 03 99 40	- - - Jirak	C
24 03 99 50	- - - Tobacco extracts and essences	C
24 03 99 60	- - - muasl	C
24 03 99 90	- - - Other	C

## Annex 2

## Preferential tariff treatment applicable to imports into Iceland of products originating in GCC

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
ex Chapter 4		<b>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included</b>			
0409		Natural honey	0		free
Chapter 5		<b>Products of animal origin, not elsewhere specified or included</b>	0		free
ex Chapter 7		<b>Edible vegetables and certain roots and tubers</b>			
ex 0703		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>			
	0703.10	-Onions and shallots, fresh or chilled	30		free
	0703.20	-Garlic, fresh or chilled	30		free
0708		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled</b>	25		free
ex 0709		<b>Other vegetables, fresh or chilled</b>			
	0709.20	Asparagus, fresh or chilled	30		free
	0709.5901	Truffles, fresh or chilled	30		free
	0709.70	Spinach, N-Z spinach and orache spinach (garden spinach), fresh or chilled	20		free
	0709.9003	Olives	30		free
	0709.9005	Globe artichokes, fresh or chilled	30		free
ex 0710		<b>Vegetables (uncooked or cooked by steaming or oiling in water), frozen</b>			
	0710.21	Peas, frozen	30		free
	0710.22	Beans, frozen	30		free
	0710.29	Other	30		free
	0710.40	Sweet corn, frozen	30		free
ex0711		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption</b>			
	0711.20	Olives	30		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
	0711.9003	Onions, provisionally preserved but not suitable for immediate consumption	30		free
0713		Dried leguminous vegetables, shelled, whether or not skinned or split	0		free
Chapter 8		Edible fruit and nuts; peel of citrus fruit or melons	0		free
Chapter 9		Coffee, tea, maté and spices	0		free
ex Chapter 10		Cereals			
		Other than for animal feeding	0		free
ex Chapter 11		Products of the milling industry; malt; starches; inulin; wheat gluten			
ex 1101		Wheat or meslin flour			
		Other than for animal feeding	0		free
ex 1102		Cereal flours other than of wheat or meslin			
		Other than for animal feeding	0		free
ex 1103		Cereal groats, meal and pellets			
		Other than for animal feeding	0		free
ex 1104		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No.1006; germ of cereals, whole, rolled, flaked or ground			
		Other than for animal feeding	0		free
1105		Flour, meal, powder, flaked, granules and pellets of potatoes	0-12		free
ex 1106		Flour, meal and powder of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714 or of the products of Chapter 8			
		Other than for animal feeding	0		free
1107		Malt, whether or not roasted	0		free
1108		Starches; inulin:	0-5		free
1109		Wheat gluten, whether or not dried	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
ex Chapter 12		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201		Soya beans, whether or not broken	0		free
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	0		free
1203		Copra	0		free
1204		Linseed, whether or not broken	0		free
1205		Rape or colza seeds, whether or not broken	0		free
1206		Sunflower seeds, whether or not broken	0		free
1207		Other oil seeds and oleaginous fruits, whether or not broken	0		free
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	0		free
1209		Seeds, fruit and spores, of a kind used for sowing	0		free
1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	0		free
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	0		free
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included	0		free
1214		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	0		free
Chapter 13		Lac; gums, resins and other vegetable saps and extracts	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
Chapter 14		Vegetable plaiting materials; vegetable products not elsewhere specified or included	0		free
ex Chapter 15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1502		Fats of bovine animals, sheep or goats, other than those of heading 15.03	0		free
1503		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	0		free
1505		Wool grease and fatty substances derived there from (including lanolin):	0		free
1506		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0		free
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	0		free
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	0		free
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	0		free
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	0		free
1516		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	0		free
1518		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	0		free
1520		Glycerol, crude; glycerol waters and glycerol lyes	0		free
ex Chapter 17		Sugars and sugar confectionery			
1701		Cane or beet sugar and chemically pure sucrose, insolid form	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
1702		Other sugars, including chemically pure lactose, maltose, lucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	0		free
ex 1703		Molasses resulting from the extraction or refining of sugar			
		Other than for animal feeding	0		free
ex Chapter 18		Cocoa and cocoa preparations			
1801		Cocoa beans, whole or broken, raw or roasted	0		free
1802		Cocoa shells, husks, skins and other cocoa waste	0		free
1803		Cocoa paste, whether or not defatted	0		free
1804		Cocoa butter, fat and oil	0		free
1805		Cocoa powder, not containing added sugar or other sweetening matter	0		free
ex Chapter 20		Preparations of vegetables, fruit, nuts or other parts of plants			
ex2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid			
	2001.10	Cucumbers and gherkins	0		free
ex2004		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.90	Other vegetables and mixtures of vegetables	0		free
ex2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	Homogenised vegetables	0		free
	2005.40	Peas ( <i>Pisum sativum</i> )	0		free
	2005.51	Beans, shelled	0		free
	2005.59	Other	0		free
	2005.60	Asparagus	0		free
	2005.70	Olives	0		free
	2005.80	Sweet corn ( <i>Zea mays var. saccharata</i> )	0		free
2006		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	0		free

Heading No.	Icelandic H.S. Code	Description of products	MFN applied		Offered Rate of Duty
			%	ISK/kg	
2007		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	0		free
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	0		free
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	20		free
ex2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
	2103.10	Soya sauce	0		free
	2103.30	Mustard flour and meal and prepared mustard	0		free
ex Chapter 22		Beverages, spirits and vinegar			
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	20		free
2209		Vinegar and substitutes for vinegar obtained from acetic acid	18		free
ex Chapter 23		Residues and waste from the food industries; prepared animal fodder	0		free
		Other than for animal feeding			
Chapter 24		Tobacco and manufactured tobacco substitutes	0		free

## الاتفاقية الزراعية بين دول المجلس والنرويج

### المادة (١)

إحاقا لاتفاقية التجارة الحرة المبرمة بين دول مجلس التعاون ودول رابطة الافتا (التي سيشار إليها فيما يلي بـ"اتفاقية التجارة الحرة" ) الموقعة بتاريخ ٢٢ يونيو ٢٠٠٩ وخاصة ما ورد في المادة ٢,١ من الاتفاقية، جرى إبرام هذه الاتفاقية بشأن التجارة في المنتجات الزراعية والتي سيشار إليها فيما يلي بـ"هذه الاتفاقية" بين حكومات الإمارات العربية المتحدة ومملكة البحرين والمملكة العربية السعودية وسلطنة عمان ودولة قطر ودولة الكويت التي سيشار إليها فيما يلي بـ"دول المجلس" ومملكة النرويج (التي سيشار إليها فيما يلي بـ"النرويج") ويشار إليهم مجتمعين بـ"الطرفين".

### المادة (٢)

تلتزم دول المجلس بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها النرويج طبقا لما هو محدد في الملحق ١ لهذه الاتفاقية. تلتزم النرويج بمنح تخفيضات جمركية للمنتجات الزراعية التي منشأها دول المجلس طبقا لما هو محدد في الملحق ٢ لهذه الاتفاقية.

### المادة (٣)

١. تطبق على هذه الاتفاقية قواعد المنشأ وأحكام التعاون في المسائل الجمركية المبينة في الملحق IV لاتفاقية التجارة الحرة عدا ما نص عليه في الفقرة ٢.
٢. إن أية إشارة إلى دول الافتا في ذلك الملحق تتضمن الإشارة إلى النرويج.
٢. لأغراض هذه الاتفاقية، تنطبق المادة (٣) من الملحق IV لاتفاقية التجارة الحرة على دول المجلس و النرويج بعد إجراء ما يلزم من تعديلات.

### المادة (٤)

يلتزم الطرفان بالنظر في أية مشكلات قد تنشأ في تجارتهم بالمنتجات الزراعية والسعي لإيجاد حلول مناسبة لها.

### المادة (٥)

يتعهد الطرفان بمواصلة جهودهم بهدف تحقيق المزيد من تحرير تجارتهم الزراعية في إطار السياسات التجارية لكل منهما.

### المادة (٦)

يؤكد الطرفان على حقوقهما والتزاماتهما بموجب اتفاقية منظمة التجارة العالمية حول الزراعة ما لم يرد خلاف ذلك في هذه الاتفاقية.

### المادة (٧)

١. تطبق اتفاقية منظمة التجارة العالمية حول الإجراءات الصحية وصحة النبات (SPS) على حقوق والتزامات الطرفين فيما يتعلق بالإجراءات الصحية وصحة النبات.
٢. تتبادل دول المجلس و النرويج أسماء وعناوين ضباط الاتصال ذوي الخبرة في المسائل الصحية وصحة النبات لغرض تسهيل المشاورات الفنية وتبادل المعلومات.
٣. دون الإخلال بالفقرة ١، يوافق الطرفان على إجراء مشاورات في إطار اللجنة المشتركة إذا ما رأى أي من الطرفين أن الطرف الآخر قد اتخذ إجراءات من شأنها خلق عوائق تجارية وذلك بغية إيجاد حل مناسب وفقا للاتفاقية الصحية.

### المادة (٨)

تدخل هذه الاتفاقية حيز النفاذ أو تطبق بصورة مؤقتة اعتبارا من نفس تاريخ دخول اتفاقية التجارة الحرة حيز النفاذ المبرمة بين دول المجلس و النرويج. وتظل نافذة طالما استمر الطرفان في اتفاقية التجارة الحرة.

وإشهادا على ما تقدم، قام الموقعون أدناه، المخولون أصولا بالتوقيع، بتوقيع هذه الاتفاقية.

أبرمت في همر في الثاني والعشرين من شهر يونيو لعام ٢٠٠٩ الموافق للتاسع والعشرين من شهر جمادى الثانية لعام ١٤٣٠ هجري من نسختين أصليتين باللغة الانجليزية.

عن حكومات دول مجلس التعاون لدول الخليج العربية عن مملكة النرويج

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يوسف بن علوي بن عبد الله  
الوزير المسئول عن الشؤون الخارجية بسلطنة عمان  
رئيس المجلس الوزاري لمجلس التعاون  
لدول الخليج العربية  
-----

-----  
عبد الرحمن بن حمد العطية  
الأمين العام لمجلس التعاون لدول الخليج العربية  
-----

## الملحق (١)

### الشروط التي تطبق على واردات دول المجلس من المنتجات النرويجية

تمنح دول المجلس المنتجات النرويجية المشمولة بهذا الملحق تخفيضات جمركية بحسب الفئات التالية:

١. الفئة (A) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة اعتباراً من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٢. الفئة (B) : تلغي دول المجلس الرسوم الجمركية على وارداتها من المنتجات المدرجة تحت هذه الفئة بعد خمس سنوات من تاريخ دخول هذه الاتفاقية حيز النفاذ.
٣. الفئة (C) : تستمر الرسوم الجمركية بالنسبة للمنتجات المدرجة تحت هذه الفئة. تقوم دول المجلس بإخطار النرويج بأية تعديلات تطرأ على فئة الرسم المطبق الخاص بالدولة الأولى بالرعاية.
٤. الفئة (X) : تستبعد المنتجات المدرجة تحت هذه الفئة من نطاق هذه الاتفاقية.
٥. الفئة (P) : المنتجات المدرجة تحت هذه الفئة ممنوع استيرادها إلى دول المجلس.

الفئة	الصنف	رمز النظام المنسق	البند
	<b>خيول وحمير وبغال و كوادن (نغال)، حيه.</b>		٠١,٠١
	- أصيلة للأنسال:		
A	--- خيول من أصل عربي .....	٠١.٠١.١٠.١٠	
A	--- غيرها .....	٠١.٠١.١٠.٩٠	
	- غيرها:		
A	--- خيول للرياضة .....	٠١.٠١.٩٠.١٠	
A	--- خيول صغيرة الجسم (بوني) .....	٠١.٠١.٩٠.٢٠	
A	--- حمير .....	٠١.٠١.٩٠.٣٠	
A	--- بغال .....	٠١.٠١.٩٠.٤٠	
A	--- كوادن (نغال) .....	٠١.٠١.٩٠.٥٠	
A	--- غيرها .....	٠١.٠١.٩٠.٩٠	
	<b>حيوانات حية من فصيلة الأبقار.</b>		٠١,٠٢
A	- أصيلة للأنسال .....	٠١.٠٢.١٠.٠٠	
A	- غيرها .....	٠١.٠٢.٩٠.٠٠	
	<b>حيوانات حية من فصيلة الخنازير.</b>		٠١,٠٣
	- أصيلة للأنسال .....	٠١.٠٣.١٠.٠٠	
	- غيرها:		
P	--- تزن أقل من ٥٠ كيلو غرام .....	٠١.٠٣.٩١.٠٠	
P	--- تزن ٥٠ كيلو غرام أو أكثر .....	٠١.٠٣.٩٢.٠٠	
	<b>حيوانات حية من فصيلة الضأن والماعز.</b>		٠١,٠٤
	- ضأن:		
A	--- أصيلة للأنسال .....	٠١.٠٤.١٠.١٠	
A	--- غيرها .....	٠١.٠٤.١٠.٩٠	
	- ماعز:		
A	--- أصيلة للأنسال .....	٠١.٠٤.٢٠.١٠	
A	--- غيرها .....	٠١.٠٤.٢٠.٩٠	
	<b>ديوك ودجاجات، من فصيلة جالوس دوميستكوس، بط، أوز، ديوك ودجاجات رومية، دجاج غينيا (غرغر)، حيه من الأنواع الأليفة.</b>		٠١,٠٥
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A	--- غيرها .....	٠١.٠٥.١٩.٠٠	
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A	--- ديوك ودجاجات من جنس جالوس دوميستكوس:		
A	--- دجاج بياض .....	٠١.٠٥.٩٤.١٠	
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	<b>حيوانات حية أخرى.</b>		٠١,٠٦
	- ثدييات:		
A	--- حيوانات رئيسية .....	٠١.٠٦.١١.٠٠	

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A	..... إبل .....	٠١٠٦١٩١٠	
A	..... أرانب أليفة وأرانب برية .....	٠١٠٦١٩٢٠	
A	..... غزلان و ظباء .....	٠١٠٦١٩٣٠	
A	..... كلاب .....	٠١٠٦١٩٤٠	
A	..... ثعالب ومنك وأمثالها من حيوانات الفراء .....	٠١٠٦١٩٥٠	
A	- - - حيوانات حدائق ومعارض الحيوان وحيوانات مستوردة لهينات علمية لمختبرات التجارب والبحوث.....	٠١٠٦١٩٦٠	
A	..... غيرها.....	٠١٠٦١٩٩٠	
A	- زواحف بما فيها الثعابين والسلاحف.....	٠١٠٦٢٠٠٠	
	- طيور:		
A	..... طيور جارحة(جوارح).....	٠١٠٦٣١٠٠	
A	- - ببغاوات (بما فيها الببغاوات العادية والبركيت (بيضاء وصغيرة الجسم) والمكاو (ببغاء فخم طويل الذيل) والكوكاتو (ببغاء ذو عرف)) - - غيرها:	٠١٠٦٣٢٠٠	
A	..... حمام أليف، حمام برى، حجل، تدرج، سماني، دجاج الأرض، شنقب، قطا، أرطلان، بط بري.....	٠١٠٦٣٩١٠	
A	..... طيور الزينة.....	٠١٠٦٣٩٢٠	
A	..... غيرها .....	٠١٠٦٣٩٩٠	
	- غيرها:		
A	..... نحل وان كانت جماعات والحشرات الأخرى .....	٠١٠٦٩٠١٠	
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A A A		لحوم فصيلة الأبقار، طازجة أو مبردة.		٠٢,٠١
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A A A		- دون عظام .....	٠٢٠١٣٠٠٠	
		لحوم فصيلة الأبقار، مجمدة.		٠٢,٠٢
		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٢١٠٠٠	
B B B		- قطع أخرى بعظمها .....	٠٢٠٢٢٠٠٠	
		- دون عظام:		
		مفروم .....	٠٢٠٢٣٠١٠	
B B B		غيرها .....	٠٢٠٢٣٠٩٠	
		لحوم فصيلة الخنازير، طازجة أو مبردة أو مجمدة.		٠٢,٠٣
		- طازجة أو مبردة:		
X X X		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٣١١٠٠	
		- أفخاذ وأكتاف وقطعها، بعظمها .....	٠٢٠٣١٢٠٠	
		- غيرها .....	٠٢٠٣١٩٠٠	
X X X		- مجمدة:		
		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٣٢١٠٠	
		- أفخاذ وأكتاف وقطعها، بعظمها .....	٠٢٠٣٢٢٠٠	
X X X		- غيرها .....	٠٢٠٣٢٩٠٠	
		لحوم فصيلة الضأن أو الماعز، طازجة أو مبردة أو مجمدة.		٠٢,٠٤
		- ذبائح كاملة وأنصاف ذبائح حملان، طازجة أو مبردة	٠٢٠٤١٠٠٠	
A A A		- لحوم ضأن آخر طازجة أو مبردة:		
		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤٢١٠٠	
		- قطع آخر بعظمها .....	٠٢٠٤٢٢٠٠	
A A A		- دون عظام .....	٠٢٠٤٢٣٠٠	
		- ذبائح كاملة وأنصاف ذبائح حملان، مجمدة .....	٠٢٠٤٣٠٠٠	
		- لحوم ضأن آخر، مجمدة:		
A A A		- ذبائح كاملة وأنصاف ذبائح .....	٠٢٠٤٤١٠٠	
		- قطع آخر بعظمها .....	٠٢٠٤٤٢٠٠	
		- دون عظام:		
B B B		مفروم .....	٠٢٠٤٤٣١٠	
		غيرها .....	٠٢٠٤٤٣٩٠	
		لحوم فصيلة الماعز:		
A A A		- ذبائح كاملة وأنصاف ذبائح:		
		طازجة أو مبردة .....	٠٢٠٤٥٠١١	
		مجمدة .....	٠٢٠٤٥٠١٢	
A A A		- قطع آخر بعظمها:		
		طازجة أو مبردة .....	٠٢٠٤٥٠٢١	
		مجمدة .....	٠٢٠٤٥٠٢٢	
A A A		- دون عظام:		
		طازجة أو مبردة .....	٠٢٠٤٥٠٣١	
		مجمدة .....	٠٢٠٤٥٠٣٢	
A A A		لحوم فصائل الخيول والحمير والبغال والنغال،		٠٢,٠٥

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	--- لحوم فصيلة الخيل .....	٠٢ ٠٥ ٠٠ ١٠	
X	--- غيرها .....	٠٢ ٠٥ ٠٠ ٩٠	
	أحشاء وأطراف صالحة للأكل من فصائل الأبقار والخنازير والضأن والماعز والخيل والحمير والبيغال والنغال، طازجة أو مبردة أو مجمدة.		٠٢,٠٦
A	- من فصيلة الأبقار، طازجة أو مبردة .....	٠٢ ٠٦ ١٠ ٠٠	
A	- من فصيلة الأبقار، مجمدة:		
A	--- السنة .....	٠٢ ٠٦ ٢١ ٠٠	
A	--- أكباد .....	٠٢ ٠٦ ٢٢ ٠٠	
A	--- غيرها .....	٠٢ ٠٦ ٢٩ ٠٠	
X	- من فصيلة الخنازير، طازجة أو مبردة .....	٠٢ ٠٦ ٣٠ ٠٠	
	- من فصيلة الخنازير، مجمدة:		
X	--- أكباد .....	٠٢ ٠٦ ٤١ ٠٠	
X	--- غيرها .....	٠٢ ٠٦ ٤٩ ٠٠	
	- غيرها، طازجة أو مبردة:		
A	--- من فصليتي الضأن والماعز .....	٠٢ ٠٦ ٨٠ ١٠	
A	--- غيرها .....	٠٢ ٠٦ ٨٠ ٩٠	
	- غيرها، مجمدة:		
	--- من فصليتي الضأن والماعز:		
A	--- السنة .....	٠٢ ٠٦ ٩٠ ١١	
A	--- أكباد .....	٠٢ ٠٦ ٩٠ ١٢	
A	--- غيرها .....	٠٢ ٠٦ ٩٠ ١٩	
A	--- غيرها .....	٠٢ ٠٦ ٩٠ ٩٠	
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	- من ديوك أو دجاجات من جنس جالوس دوميستكوس:		
C	--- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ١١ ٠٠	
C	--- غير مقطعة، مجمدة .....	٠٢ ٠٧ ١٢ ٠٠	
C	--- قطع وأحشاء وأطراف، طازجة أو مبردة .....	٠٢ ٠٧ ١٣ ٠٠	
C	--- قطع وأحشاء وأطراف، مجمدة .....	٠٢ ٠٧ ١٤ ٠٠	
	- من ديوك ودجاجات رومية:		
B	--- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ٢٤ ٠٠	
B	--- غير مقطعة، مجمدة .....	٠٢ ٠٧ ٢٥ ٠٠	
B	--- قطع وأحشاء وأطراف، طازجة أو مبردة .....	٠٢ ٠٧ ٢٦ ٠٠	
B	--- قطع وأحشاء وأطراف، مجمدة .....	٠٢ ٠٧ ٢٧ ٠٠	
B	- من بط أو أوز أو غرغر (دجاج سوداني):		
B	--- غير مقطعة، طازجة أو مبردة .....	٠٢ ٠٧ ٣٢ ٠٠	
B	--- غير مقطعة، مجمدة .....	٠٢ ٠٧ ٣٣ ٠٠	
B	--- أكباد دسمة، طازجة أو مبردة .....	٠٢ ٠٧ ٣٤ ٠٠	
B	--- غيرها، طازجة أو مبردة .....	٠٢ ٠٧ ٣٥ ٠٠	
B	--- غيرها، مجمدة .....	٠٢ ٠٧ ٣٦ ٠٠	
	لحوم وأحشاء وأطراف أخرى صالحة للأكل، طازجة أو مبردة أو مجمدة.		٠٢,٠٨
	- أرانب أليفة أو برية:		

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A	--- طازجة أو مبردة.....	٠٢ ٠٨ ١٠ ١٠	
A	--- مجمدة.....	٠٢ ٠٨ ١٠ ٢٠	
B	--- من حيوانات رئيسة.....	٠٢ ٠٨ ٣٠ ٠٠	
B	--- من زواحف (بما فيها الثعابين والسلاحف)..... - غيرها: --- إبسل:	٠٢ ٠٨ ٥٠ ٠٠	
A	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ١١	
A	--- مجمدة.....	٠٢ ٠٨ ٩٠ ١٢	
A	--- غزلان وطيء:		
A	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ٢١	
A	--- مجمدة.....	٠٢ ٠٨ ٩٠ ٢٢	
	--- حمام بري، حجل، تدرج، الفري (سماتي)، دجاج الأرض، شنتقب، قط، أرطلان ويط بري:		
B	--- طازجة أو مبردة.....	٠٢ ٠٨ ٩٠ ٣١	
B	--- مجمدة.....	٠٢ ٠٨ ٩٠ ٣٢	
	--- غيرها:		
A	--- أفخاد ضفادع.....	٠٢ ٠٨ ٩٠ ٩١	
B	--- غيرها.....	٠٢ ٠٨ ٩٠ ٩٩	
	شحم خنزير صرف وشحم طيور دواجن، غير مستخلص بالإذابة أو بطرق الاستخلاص الأخرى، طازجاً أو مبرداً أو مجمداً أو مملحاً أو في ماء مملح أو مجففاً أو مدخناً.		٠٢,٠٩
X	--- شحم فصيلة الخنزير.....	٠٢ ٠٩ ٠٠ ١٠	
B	--- غيرها.....	٠٢ ٠٩ ٠٠ ٩٠	
	لحوم وأحشاء وأطراف صالحة للأكل، مملحة أو في ماء مملح، مجففة أو مدخنة؛ دقيق ومساحيق صالحة للأكل، من لحوم أو أحشاء أو أطراف. - لحوم فصيلة الخنزير:		٠٢,١٠
X	--- أفخاد أو أكتاف وقطعها، بعظمها.....	٠٢ ١٠ ١١ ٠٠	
X	--- صدور ( يتخللها شحم ) وقطعها.....	٠٢ ١٠ ١٢ ٠٠	
X	--- غيرها.....	٠٢ ١٠ ١٩ ٠٠	
B	--- لحوم حيوانات فصيلة الأبقار.....	٠٢ ١٠ ٢٠ ٠٠	
	--- غيرها، بما فيها دقيق ومساحيق صالحة للأكل من لحوم أو أحشاء أو أطراف:		
B	--- من حيوانات رئيسة.....	٠٢ ١٠ ٩١ ٠٠	
B	--- من حيتان ودلافين وخنزير بحر (تدييات من رتبة الحيتان)، خرفان بحر و أطومات (تدييات من رتبة الخيلايات).....	٠٢ ١٠ ٩٢ ٠٠	
B	--- من زواحف بما فيها الثعابين والسلاحف.....	٠٢ ١٠ ٩٣ ٠٠	
B	--- غيرها.....	٠٢ ١٠ ٩٩ ٠٠	

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		ألبان وقشدة، غير مركزة ولا محتوية على سكر مضاف أو على مواد تحلية أخرى.		٠٤,٠١
		- بنسبة دسم لا تزيد عن ١% وزناً:		
		-- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ١٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ١٠ ٩٠	
		- بنسبة دسم تزيد عن ١% ولا تتجاوز ٦% وزناً:		
		-- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ٢٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ٢٠ ٩٠	
		- تحتوي على نسبة تزيد عن ٦% وزناً:		
		--- لبن (حليب) طويل الأجل بعبوات تزيد سعتها عن لتر واحد .....	٠٤ ٠١ ٣٠ ٣٠	
C		.....		
B		--- غيرها .....	٠٤ ٠١ ٣٠ ٩٠	
		ألبان وقشدة، مركزة أو محتوية على سكر مضاف أو مواد تحلية أخرى.		٠٤,٠٢
		- بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة لا تزيد عن ١,٥% وزناً:		
		--- معد للصناعة .....	٠٤ ٠٢ ١٠ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ١٠ ٩٠	
		- بشكل مسحوق أو حبيبات أو بأشكال صلبة أخرى، تحتوي على دسم بنسبة تزيد عن ١,٥% وزناً:		
		-- غير محتوية على سكر مضاف أو مواد تحليه أخرى:		
		--- معد للصناعة .....	٠٤ ٠٢ ٢١ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ٢١ ٩٠	
		-- غيرها:		
		--- معد للصناعة .....	٠٤ ٠٢ ٢٩ ١٠	
C		.....		
B		--- غيرها .....	٠٤ ٠٢ ٢٩ ٩٠	
		-- غيرها:		
		-- لا تحتوي على سكر مضاف أو أي مواد تحلية أخرى:		
		--- لبن (حليب) .....	٠٤ ٠٢ ٩١ ١٠	
B		.....		
B		--- قشدة .....	٠٤ ٠٢ ٩١ ٢٠	
		-- غيرها:		
		--- لبن (حليب) .....	٠٤ ٠٢ ٩٩ ١٠	
B		.....		
B		--- قشدة .....	٠٤ ٠٢ ٩٩ ٢٠	
		مصل اللبن وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى؛ منتجات مكونة من عناصر حليب طبيعية، وإن كانت محتوية على سكر مضاف أو مواد تحلية أخرى، غير مذكورة ولا داخلة في مكان آخر.		٠٤,٠٤
		- مصال اللبن ومصل اللبن المعدل وإن كان مركزاً أو محتويًا على سكر مضاف أو مواد تحلية أخرى.....	٠٤ ٠٤ ١٠ ٠٠	
B		.....		
B		--- غيرها .....	٠٤ ٠٤ ٩٠ ٠٠	

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		<b>جبين (بما في ذلك جبين اللبن المخثر).</b>		٠٤,٠٦
B		- أجبان طازجة (غير منضجة أو غير مخثرة)، بما في ذلك جبين مصلى اللبن وجبن اللبن المخثر.....	٠٤ ٠٦ ١٠ ٠٠	
B		- أجبان مبشورة أو بشكل مسحوق من جميع الأنواع.....	٠٤ ٠٦ ٢٠ ٠٠	
B		- أجبان معالجة بالحرارة غير مبشورة ولا بشكل مسحوق.....	٠٤ ٠٦ ٣٠ ٠٠	
B		- أجبان ذات عروق زرقاء وأجبان آخر محتوية على عروق متحصل عليها بواسطة روكفورت البنيسيلوم.....	٠٤ ٠٦ ٤٠ ٠٠	
B		- أجبان أخرى:		
B		--- جبين قشدة طازج مخمر.....	٠٤ ٠٦ ٩٠ ١٠	
B		--- جبين قاسي أو متوسط التقسية (مثل الشدر، الجودا، الجروير، الباروميسان).....	٠٤ ٠٦ ٩٠ ٢٠	
B		--- غيرها.....	٠٤ ٠٦ ٩٠ ٩٠	
		<b>بيض طيور بقشرة، طازج أو محفوظ أو مطبوخ.</b>		٠٤,٠٧
		--- طازج:		
A		--- للتفريخ.....	٠٤ ٠٧ ٠٠ ١١	
C		--- غيره.....	٠٤ ٠٧ ٠٠ ١٩	
C		--- غيره.....	٠٤ ٠٧ ٠٠ ٩٠	
		<b>بيض طيور، بدون قشرة، ومح (صفار البيض) طازج أو مجفف أو مسلوق بالماء أو مطبوخ بالبخار أو مقولب، مجمد أو محفوظ بأية طريقة أخرى، وإن كان محتويا على سكر مضاف أو مواد تحلية أخرى.</b>		٠٤,٠٨
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C		--- مجفف.....	٠٤ ٠٨ ١١ ٠٠	
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A		--- أعشاش السلنجان.....	٠٤ ١٠ ٠٠ ٢٠	
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		منتجات حيوانية الأصل غير مذكورة ولا داخلة في مكان آخر؛ حيوانات ميتة مما يشملها الفصلان ( ١ ) أو ( ٣ )، غير صالحة للاستهلاك البشري.		٥, ١١
B		- مني ذكور الأبقار .....	٥ ١١ ١٠ ٠٠	
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A		- - - دم الحيوان والحيوانات الميتة الأخر واللحوم والأحشاء والأطراف، غير الصالحة للأكل.....	٥ ١١ ٩٩ ٤٠	
A		--- أوتار عضلات، أعصاب سلانه (جذاد) وغيرها من نفايات مماثلة من صلال (جلود غير مدبوغة) .....	٥ ١١ ٩٩ ٥٠	
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A		- بصيلات وبصلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا) .....	٠٦٠١٢٠٠٠	
A		نباتات حية آخر (بما فيها جذورها) فسائل وطعوم، بياض الفطر. - فسائل دون جذور وطعوم:		٠٦,٠٢
A		--- جفون الكرمه ( عقل العنب ) .....	٠٦٠٢١٠١٠	
A		--- غيرها .....	٠٦٠٢١٠٩٠	
A		- أشجار وجنبات وشجيرات، مطعمة أم لا، من الأنواع التي تحمل فواكه وأثمار صالحة للأكل:		
A		--- غرسات نخيل .....	٠٦٠٢٢٠١٠	
A		--- غيرها .....	٠٦٠٢٢٠٩٠	
		- جنبات وردية (رودوندرن) وصحراوية (ازاليه) مطعمة أم غير مطعمة:		
B		--- جنبات الزينة .....	٠٦٠٢٣٠١٠	
B		--- غيرها .....	٠٦٠٢٣٠٩٠	
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B		- غيرها .....	٠٦٠٢٩٠٠٠	
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B		--- ورد .....	٠٦٠٣١١٠٠	
B		--- قرنفل .....	٠٦٠٣١٢٠٠	
B		--- سحلبية (أوركيد) .....	٠٦٠٣١٣٠٠	
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B		--- غيرها .....	٠٦٠٣١٩٠٠	
B		--- غيرها .....	٠٦٠٣٩٠٠٠	
		أغصان وارقه وأوراق وأفنان وغيرها من أجزاء النباتات، دون أزهار أو براعم وأعشاب وطحالب وأشنة للباقيات أو للزينة، رطبة أو مجففة أو مصبوغة أو مبيضة أو مشربة أو محضرة بطريقة أخرى.		٠٦,٠٤
B		- طحالب وأشنة .....	٠٦٠٤١٠٠٠	
B		- غيرها:		
B		--- رطبة .....	٠٦٠٤٩١٠٠	
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		بطاطس (بطاطا) طازجة أو مبردة.		٠٧,٠١
A		- تقاوي للزرع .....	٠٧ ٠١ ١٠ ٠٠	
A		- غيرها .....	٠٧ ٠١ ٩٠ ٠٠	
A		بندورة طازجة أو مبردة .....	٠٧ ٠٢ ٠٠ ٠٠	٠٧,٠٢
		بصل وعسقلان وثوم وكراث وخضر ثومية أخرى، طازجة أو مبردة.		٠٧,٠٣
		- بصل وعسقلان:		
		--- بصل:		
A		--- بصل للطعام (أخضر أو يابس القشرة).....	٠٧ ٠٣ ١٠ ١١	
A		--- بصل للبيزر (قزح أو قنار) .....	٠٧ ٠٣ ١٠ ١٢	
A		--- عسقلان .....	٠٧ ٠٣ ١٠ ٢٠	
A		--- ثوم.....	٠٧ ٠٣ ٢٠ ٠٠	
A		--- كراث وخضر ثومية أخرى .....	٠٧ ٠٣ ٩٠ ٠٠	
		كرنب وملفوف وقرنبيط وخضر مماثلة صالحة للأكل من جنس براسيكا، طازجة أو مبردة.		٠٧,٠٤
A		- قرنبيط ورؤوس بروكلي .....	٠٧ ٠٤ ١٠ ٠٠	
A		- كرنب بروكسل .....	٠٧ ٠٤ ٢٠ ٠٠	
A		- غيرها .....	٠٧ ٠٤ ٩٠ ٠٠	
		خس (لاكتوكا ساتيفا) وهندباء (شيكوريام)، طازجة أو مبردة.		٠٧,٠٥
		- خس:		
A		--- خس (مكيب) .....	٠٧ ٠٥ ١١ ٠٠	
A		--- غيره .....	٠٧ ٠٥ ١٩ ٠٠	
		- هندباء:		
		--- هندباء وتلوف (شيكوريام انثيوبوس فيولوسام).....	٠٧ ٠٥ ٢١ ٠٠	
		--- غيرها .....	٠٧ ٠٥ ٢٩ ٠٠	
		جزر ولفت بقلّي وشوندر (بنجر) للسلطة ولحبة التيس (سليسيقي) وكرفس لفتي وفجل وجذور مماثلة صالحة للأكل، طازجة أو مبردة.		٠٧,٠٦
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A		- غيرها .....	٠٧ ٠٦ ٩٠ ٠٠	
A		خيار وقتاء، خيار محبب، طازجة أو مبردة .....	٠٧ ٠٧ ٠٠ ٠٠	٠٧,٠٧
		بقول قرنية مفصصة أو غير مفصصة، طازجة أو مبردة.		٠٧,٠٨
A		- بازلاء (بيسوم ساتيفوم) .....	٠٧ ٠٨ ١٠ ٠٠	
A		- لوبيا وفاصوليا (فيجينيا ، فاسيولوس) .....	٠٧ ٠٨ ٢٠ ٠٠	
A		- بقول قرنية أخرى:		
A		--- فول .....	٠٧ ٠٨ ٩٠ ١٠	
A		--- غيرها .....	٠٧ ٠٨ ٩٠ ٩٠	
		خضر أخرى، طازجة أو مبردة.		٠٧,٠٩
A		- هليون.....	٠٧ ٠٩ ٢٠ ٠٠	
A		- بادنجان.....	٠٧ ٠٩ ٣٠ ٠٠	
A		- كرفس عدا الكرفس اللفتي .....	٠٧ ٠٩ ٤٠ ٠٠	
A		- فطر وكما:		
A		--- فطر من جنس أجاريكوس .....	٠٧ ٠٩ ٥١ ٠٠	

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A		--- غيرها .....	٠٧ ٠٩ ٥٩ ٩٠	
A		- أثمار من جنس كابسيكوم أو من جنس بيمنتا (فليفلة أو فلفل) .....	٠٧ ٠٩ ٦٠ ٠٠	
A		- سبانخ أو سبانخ نيوزيلندي وسبانخ كبيرة الورق .....	٠٧ ٠٩ ٧٠ ٠٠	
A		- غيرها:		
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A		--- كوسة .....	٠٧ ٠٩ ٩٠ ٢٠	
A		--- زيتون .....	٠٧ ٠٩ ٩٠ ٣٠	
A		--- ياميا .....	٠٧ ٠٩ ٩٠ ٤٠	
A		--- بقدونس .....	٠٧ ٠٩ ٩٠ ٥٠	
A		--- كزبره .....	٠٧ ٠٩ ٩٠ ٦٠	
A		--- غيرها .....	٠٧ ٠٩ ٩٠ ٩٠	
		<b>خضر ( غير مطبوخة أو مطبوخة بالبخار أو مسلوقة في الماء) مجمدة.</b>		٠٧,١٠
B		- بطاطس (بطاطا) .....	٠٧ ١٠ ١٠ ٠٠	
B		- بقول قرنية مقشورة أو غير مقشورة:		
B		--- بازلاء (بيسوم ساتيفوم) .....	٠٧ ١٠ ٢١ ٠٠	
B		--- لوبياء وفاصوليا (فيجينا أو فاسيولوس) .....	٠٧ ١٠ ٢٢ ٠٠	
B		--- غيرها .....	٠٧ ١٠ ٢٩ ٠٠	
B		- سبانخ وسبانخ نيوزيلندي وسبانخ كبيرة الورق .....	٠٧ ١٠ ٣٠ ٠٠	
B		- ذرة حلوة .....	٠٧ ١٠ ٤٠ ٠٠	
B		- خضر آخر .....	٠٧ ١٠ ٨٠ ٠٠	
A		- خليط خضر .....	٠٧ ١٠ ٩٠ ٠٠	
		<b>خضر محفوظة مؤقتا (مثلا بغاز ثاني أكسيد الكبريت أو في الماء المملح أو المكبرت أو المضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر.</b>		٠٧,١١
B		- زيتون .....	٠٧ ١١ ٢٠ ٠٠	
A		- خيار أو قثاء وخيار محبب للتخليل .....	٠٧ ١١ ٤٠ ٠٠	
		<b>- فطر و كما:</b>		
B		--- فطر من جنس أجاريكوس .....	٠٧ ١١ ٥١ ٠٠	
B		--- غيرها .....	٠٧ ١١ ٥٩ ٠٠	
		<b>خضر مجففة، كاملة أو مقطعة أو مشرحة أو مكسرة أو مسحوفة، ولكن غير محضرة بطريقة أخرى.</b>		٠٧,١٢
B		- بصل .....	٠٧ ١٢ ٢٠ ٠٠	
		- فطر، فطر من جنس أوريكولاريا، فطر هلامي (من جنس تروبيلا) وكما:		
B		--- فطر من جنس أجاريكوس .....	٠٧ ١٢ ٣١ ٠٠	
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B		--- فطر هلامي (من جنس ترميلا) .....	٠٧ ١٢ ٣٣ ٠٠	
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B		- خضّر آخر خليط خضّر .....	٠٧ ١٢ ٩٠ ٠٠	٠٧, ١٣
		بقول قرنية يابسة مقشورة، وإن كانت منزوعة الغلّالة أو مفلوقة أو مفصصة أو مكسرة.		
A		- بازلاء (بيسوم ساتيفوم) .....	٠٧ ١٣ ١٠ ٠٠	
A		- حمص .....	٠٧ ١٣ ٢٠ ٠٠	
		- لوبياء أو فاصوليا (فيجنا، فاسيولوس):		
		-- لوبياء أو فاصوليا من جنس فيجنا مونجو (L) هبير أو فيجنا راديئاتا (L) ويلكزيك):		
A		--- للبيّار .....	٠٧ ١٣ ٣١ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣١ ٢٠	
A		- لوبياء أو فاصوليا حمراء صغيرة (ادزوكي) (فاسوليوس أو فيجنا انجولاريس):		
A		--- للبيّار .....	٠٧ ١٣ ٣٢ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣٢ ٢٠	
A		-- لوبياء أو فاصوليا عادية (فاسيولوس فولجاريس):		
A		--- للبيّار .....	٠٧ ١٣ ٣٣ ١٠	
A		--- للطعام .....	٠٧ ١٣ ٣٣ ٢٠	
A		-- غيرها .....	٠٧ ١٣ ٣٩ ٠٠	
A		--- عدس .....	٠٧ ١٣ ٤٠ ٠٠	
A		- فول عريض (فيسيا فابا ماجور) وفول صغير (فيسيا فابا ايجوينا وفيسيا فابا ميتور) .....	٠٧ ١٣ ٥٠ ٠٠	
A		- غيرها:		
A		--- ماش .....	٠٧ ١٣ ٩٠ ١٠	
A		--- غيرها .....	٠٧ ١٣ ٩٠ ٩٠	
		جذور المنيهوط (مانيق) والاراروت والسحلب، قلفاس رومي، بطاطا حلوه، جذور ودرنات مماثلة غزيرة النشأ أو الاينولين، طازجة أو مبردة أو مجمدة أو مجففة كاملة أو مقطعة أو بشكل مكثلات؛ لب النخيل الهندي (ساجو).		٠٧, ١٤
A		--- جذور منيهوط (مانيق) .....	٠٧ ١٤ ١٠ ٠٠	
B		--- بطاطا حلوة (جزر يمانى) .....	٠٧ ١٤ ٢٠ ٠٠	
		- غيرها:		
A		--- سحلب .....	٠٧ ١٤ ٩٠ ١٠	
B		--- قلفاس رومي .....	٠٧ ١٤ ٩٠ ٢٠	
B		--- غيرها .....	٠٧ ١٤ ٩٠ ٩٠	

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A		- جوز الهند (تارجيل):		
		..... مجفف	٠٨.٠١.١١.٠٠	
B		..... غيره	٠٨.٠١.١٩.٠٠	
		- جوز البرازيل:		
B		..... بقشره	٠٨.٠١.٢١.٠٠	
A		..... مقشر	٠٨.٠١.٢٢.٠٠	
		- جوز الكاجو (لوز هندي):		
B		..... بقشره	٠٨.٠١.٣١.٠٠	
A		..... مقشر	٠٨.٠١.٣٢.٠٠	
		ثمار قشرية أخر، طازجة أو جافة، بقشرها أو بدونه.		٠٨,٠٢
		- لوز:		
A		..... بقشره	٠٨.٠٢.١١.٠٠	
B		..... مقشر	٠٨.٠٢.١٢.٠٠	
		- بندق (كوريلوس):		
B		..... بقشره	٠٨.٠٢.٢١.٠٠	
B		..... مقشر	٠٨.٠٢.٢٢.٠٠	
B		- جوز عادي:		
B		..... بقشره	٠٨.٠٢.٣١.٠٠	
B		..... مقشر	٠٨.٠٢.٣٢.٠٠	
B		- كستناء (كستانا)	٠٨.٠٢.٤٠.٠٠	
		- فستق حليبي:		
A		..... بقشره	٠٨.٠٢.٥٠.١٠	
B		..... مقشر	٠٨.٠٢.٥٠.٢٠	
B		- جوز المكاديما	٠٨.٠٢.٦٠.٠٠	
		- غيرها:		
		--- صنوبر:		
A		..... بقشرة	٠٨.٠٢.٩٠.١١	
A		..... مقشر	٠٨.٠٢.٩٠.١٢	
B		..... الحبة الخضراء (البنك)	٠٨.٠٢.٩٠.٢٠	
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B		--- من ذرة .....	11.04.19.60	
B		--- من حبوب آخر .....	11.04.19.90	
		- حبوب آخر مشغولة (مثلا مقشورة أو مدورة أو مقطعة أو مكسرة):		
B		--- من شوفان.....	11.04.22.00	
%		--- من ذرة.....	11.04.23.00	
		--- من حبوب آخر:		
A		--- من حنطة (قمح).....	11.04.29.10	
A		--- من شيلم.....	11.04.29.20	
A		--- من حنطة سوداء.....	11.04.29.30	
A		--- من دخن.....	11.04.29.40	
A		--- من حبوب السور غوم.....	11.04.29.50	
B		--- من حبوب آخر .....	11.04.29.90	
A		- نبت الحبوب، كامل أو مفلطح أو بشكل رقائق أو مطحون.....	11.04.30.00	
		دقيق وسميد ومساحيق ورقائق وحببيات وكريات بطاطا مكتلة.		11,05
		- دقيق وسميد ومساحيق:		
B		--- دقيق.....	11.05.10.10	
A		--- سميد.....	11.05.10.20	
B		--- مساحيق.....	11.05.10.30	
B		- رقائق وحببيات ومكتلات.....	11.05.20.00	
		دقيق وسميد ومساحيق البقول القرنية اليابسة الداخلة في البند 13, 07, دقيق وسميد ومسحوق لب النخل الهندي (ساجو) ودقيق وسميد ومسحوق الجذور والدرنات الداخلة في البند 14, 07, أو المنتجات المذكورة في الفصل (8).		11,06
		- من البقول القرنية اليابسة الداخلة في البند 13, 07:		
		--- دقيق:		
A		--- من بازلاء.....	11.06.10.11	
A		--- من حمص.....	11.06.10.12	
A		--- من لوبيا.....	11.06.10.13	
A		--- من فاصوليا.....	11.06.10.14	
A		--- من عدس.....	11.06.10.15	
A		--- من فول.....	11.06.10.16	
B		--- غيرها.....	11.06.10.19	
		--- سميد:		
A		--- من بازلاء.....	11.06.10.21	
B		--- من حمص.....	11.06.10.22	
A		--- من لوبيا.....	11.06.10.23	
A		--- من فاصوليا.....	11.06.10.24	
A		--- من عدس.....	11.06.10.25	
B		--- من فول.....	11.06.10.26	
B		--- غيرها.....	11.06.10.29	
		- من الساجو أو الجذور والدرنات الداخلة في البند		

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		٠٧,١٤:		
A		--- دقيق الساجو .....	١١.٠٦.٢٠.١٠	
A		--- سميد الساجو .....	١١.٠٦.٢٠.٢٠	
A		--- دقيق وسميد الجذور الدرناات:		
A		--- المنيهوط (مانيق) .....	١١.٠٦.٢٠.٣١	
A		--- الأراوت .....	١١.٠٦.٢٠.٣٢	
A		--- من السحلب .....	١١.٠٦.٢٠.٣٣	
A		--- من قلقاس رومي .....	١١.٠٦.٢٠.٣٤	
A		--- من بطاطا حلوة .....	١١.٠٦.٢٠.٣٥	
A		--- غيرها من دقيق وسميد الجذور و الدرناات الأخرى ...	١١.٠٦.٢٠.٣٩	
A		- من المنتجات المذكورة في الفصل (٨):		
A		--- من كستناء .....	١١.٠٦.٣٠.١٠	
A		--- من اللوز .....	١١.٠٦.٣٠.٢٠	
A		--- من التمر .....	١١.٠٦.٣٠.٣٠	
A		--- من الموز .....	١١.٠٦.٣٠.٤٠	
A		--- من جوز الهند .....	١١.٠٦.٣٠.٥٠	
A		--- من التمر الهندي .....	١١.٠٦.٣٠.٦٠	
A		--- من قشور الفواكه .....	١١.٠٦.٣٠.٧٠	
B		--- من ليمون .....	١١.٠٦.٣٠.٨٠	
A		--- غيرها .....	١١.٠٦.٣٠.٩٠	
		شعير ناشط (مالت)، وإن كان محمصا.		١١,٠٧
A		--- غير محمص .....	١١.٠٧.١٠.٠٠	
B		--- محمص .....	١١.٠٧.٢٠.٠٠	
		نشاء؛ إينولين.		١١,٠٨
		- نشاء:		
A		--- نشاء حنطة (قمح) .....	١١.٠٨.١١.٠٠	
A		--- نشاء ذرة .....	١١.٠٨.١٢.٠٠	
A		--- نشاء بطاطا .....	١١.٠٨.١٣.٠٠	
A		--- نشاء منيهوط (مانيق) .....	١١.٠٨.١٤.٠٠	
A		--- أنواع نشاء آخر:		
A		--- نشاء أرز .....	١١.٠٨.١٩.١٠	
A		--- نشاء أراوت .....	١١.٠٨.١٩.٢٠	
A		--- نشاء لب النخل الهندي (ساجو) .....	١١.٠٨.١٩.٣٠	
A		--- أنواع نشاء آخر .....	١١.٠٨.١٩.٩٠	
A		--- إينولين .....	١١.٠٨.٢٠.٠٠	
B		جلوتين الحنطة (القمح)، وإن كان جاف. ....	١١.٠٩.٠٠.٠٠	١١,٠٩

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A		فول الصويا، وإن كان مكسراً. --- حبوب كاملة.....	٠١ ٠٠ ١٠ ١٢	١٢,٠١
A		--- حبوب مكسرة.....	١٢ ٠١ ٠٠ ٢٠	
		فول سوداني، غير محمص أو مطبوخ بطريقة أخرى، وإن كان مقشوراً أو مكسراً. - بقشره.....	١٢ ٠٢ ١٠ ٠٠	١٢,٠٢
B		- مقشور، وإن كان مكسراً.....	١٢ ٠٢ ٢٠ ٠٠	
A		لب نارجيل (كوبرا) .....	١٢ ٠٣ ٠٠ ٠٠	١٢,٠٣
A		بذر كتان، وإن كان مكسراً.....	١٢ ٠٤ ٠٠ ٠٠	١٢,٠٤
		بذر اللفت و السلجم، وإن كان مكسراً. - بذر اللفت و السلجم قليل الايروسيك .....	١٢ ٠٥ ١٠ ٠٠	١٢,٠٥
B		- غيرها .....	١٢ ٠٥ ٩٠ ٠٠	
B		بذر عباد الشمس، وإن كان مكسراً.....	١٢ ٠٦ ٠٠ ٠٠	١٢,٠٦
		أثمار وبذور زيتية أخرى، وإن كانت مكسرة. - بذور قطن.....	١٢ ٠٧ ٢٠ ٠٠	١٢,٠٧
B		- بذور سمسم.....	١٢ ٠٧ ٤٠ ٠٠	
A		- بذور خردل..... - غيرها:	١٢ ٠٧ ٥٠ ٠٠	
	P	--- بذور خشخاش.....	١٢ ٠٧ ٩١ ٠٠	
		-- غيرها:		
	P	--- خشخاش.....	١٢ ٠٧ ٩٩ ١٠	
	P	--- بذور قنب.....	١٢ ٠٧ ٩٩ ٢٠	
A		--- غيرها .....	١٢ ٠٧ ٩٩ ٩٠	
		دقيق وسميد بذور وثمار زيتية، عدا دقيق		١٢,٠٨

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		وسميد الخردل.		
A		..... من فول الصويا	١٢٠٨١٠٠٠	
B		..... غيرها	١٢٠٨٩٠٠٠	
		بذور وثمار ونوى معده للبذار.		١٢,٠٩
A		..... بذور شوندر السكر	١٢٠٩١٠٠٠	
A		..... بذور نباتات علفية:		
A		..... -- بذور برسيم (فصه)	١٢٠٩٢١٠٠	
A		..... -- بذور نفل (تريفوليام)	١٢٠٩٢٢٠٠	
A		..... -- بذور عكرش (نف)	١٢٠٩٢٣٠٠	
A		..... -- بذور تف الكنتكي (بوابر اتسسال)	١٢٠٩٢٤٠٠	
A		..... -- بذور زوان الجودار (لوليام ملتفلورم لام ، لوليام بيرين (L) )	١٢٠٩٢٥٠٠	
A		..... -- غيرها:		
A		..... -- ترمس	١٢٠٩٢٩١٠	
A		..... -- غيرها	١٢٠٩٢٩٩٠	
A		..... بذور نباتات عشبية تزرع أساسا من أجل أزهارها	١٢٠٩٣٠٠٠	
A		..... -- غيرها:		
A		..... -- بذور خضر:		
A		..... -- بذور طماطم	١٢٠٩٩١١٠	
A		..... -- بذور كراث	١٢٠٩٩١٢٠	
A		..... -- بذور فجل	١٢٠٩٩١٣٠	
A		..... -- بذور جزر	١٢٠٩٩١٤٠	
A		..... -- بذور خيار	١٢٠٩٩١٥٠	
A		..... -- بذور كوسه	١٢٠٩٩١٦٠	
A		..... -- بذور قرع	١٢٠٩٩١٧٠	
A		..... -- بذور باننجان	١٢٠٩٩١٨٠	
A		..... -- غيرها:		

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A		--- بذور خس.....	١٢ ٠٩ ٩١ ٩١	
A		--- بذور جرجير.....	١٢ ٠٩ ٩١ ٩٢	
A		--- بذور فلفل (من جنس كابسيوم أوبينتما).....	١٢ ٠٩ ٩١ ٩٣	
A		--- غيرها.....	١٢ ٠٩ ٩١ ٩٩	
A		--- غيرها.....	١٢ ٠٩ ٩٩ ٠٠	
		أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكتلة؛ غبار حشيشه الدينار.		١٢,١٠
A		- أثمار (أقماع) حشيشه الدينار غير مجروشة ولا مسحوقة ولا بشكل مكثلات.....	١٢ ١٠ ١٠ ٠٠	
A		- أثمار (أقماع) حشيشه الدينار مجروشة أو مسحوقه أو بشكل كريات مكتلة؛ غبار حشيشه الدينار.....	١٢ ١٠ ٢٠ ٠٠	
		..... نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو مسحوقة.		١٢,١١
A		--- جذور جنسنج.....	١٢ ١١ ٢٠ ٠٠	
	P	--- أوراق الكوكا.....	١٢ ١١ ٣٠ ٠٠	
	P	--- قش خشخاش.....	١٢ ١١ ٤٠ ٠٠	
		--- غيرها:		
A		--- حب البركة (حبه سوداء).....	١٢ ١١ ٩٠ ١٠	
	P	--- خشخاش أسود.....	١٢ ١١ ٩٠ ٢٠	
B		--- شطايا وقطع خشب العود وخشب الصندل وأخشاب	١٢ ١١ ٩٠ ٣٠	

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B		بخور آخر.....	١٢ ١١ ٩٠ ٤٠	
B		--- نغناع.....	١٢ ١١ ٩٠ ٥٠	
	P	--- كركديه.....	١٢ ١١ ٩٠ ٦٠	
		--- قنب هندي.....	١٢ ١١ ٩٠ ٧٠	
B		--- أعواد السواك.....	١٢ ١١ ٩٠ ٧٠	
B		--- غيرها.....	١٢ ١١ ٩٠ ٩٠	
		قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية آخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم) من النوع المستخدم أساساً للاستهلاك البشري، غير مذكورة ولا داخلة في مكان آخر.		١٢,١٢
A		- غيرها: -- شوندر السكر.....	١٢ ١٢ ٩١ ٠٠	
B		-- غيرها: --- بذور بطيخ (أخضر وأصفر).....	١٢ ١٢ ٩٩ ١٠	
B		--- قصب السكر.....	١٢ ١٢ ٩٩ ٣٠	
B		--- بذور يقطين وكوسة وقرع.....	١٢ ١٢ ٩٩ ٤٠	
B		--- نوى ولب (قلب) المشمش والبرقوق (دراق).....	١٢ ١٢ ٩٩ ٥٠	
B		--- غيرها.....	١٢ ١٢ ٩٩ ٩٠	
		قش وتين وعصافات (قشور) حبوب، خام وإن كانت مهشمة، مطحونة أو مضغوطة أو		١٢,١٣

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A		بشكل مكثلات.		
A		---تبن.....	١٢ ١٣ ٠٠ ١٠	
A		---غيرها.....	١٢ ١٣ ٠٠ ٩٠	
		ملفوف لفتي علفي وشوندر (بنجر) علفي وجذور علفية وكأ وبرسيم (فصه) ونفل وكرنب علفي وترمس وكرسنة (بيقيه) ومنتجات علفية مماثلة وإن كانت بشكل مكثلات.		١٢,١٤
A		---مسحوق ومكثلات برسيم (فصه).....	١٢ ١٤ ١٠ ٠٠	
A		---غيرها:		
A		---ترمس.....	١٢ ١٤ ٩٠ ١٠	
A		---كرسنة (بيقيه) وجلبان.....	١٢ ١٤ ٩٠ ٢٠	
A		---غيرها.....	١٢ ١٤ ٩٠ ٩٠	

الفئة	وحدة الاستيفاء	الصف	رمز النظام المنسق	البند
		صمغ اللك؛ صموغ راتنجات و صموغ راتنجية و راتنجات زيتية (مثل البلاسم)، طبيعية.		١٣,٠١
B		- صمغ عربي .....	١٣ ٠١ ٢٠ ٠٠	
		- غيرها:		
A		--- كثراء .....	١٣ ٠١ ٩٠ ١٠	
A		--- مستكا .....	١٣ ٠١ ٩٠ ٢٠	
A		--- جاوي .....	١٣ ٠١ ٩٠ ٣٠	
A		--- حلتيت .....	١٣ ٠١ ٩٠ ٤٠	
A		--- مر .....	١٣ ٠١ ٩٠ ٥٠	
A		--- لبان ذكر .....	١٣ ٠١ ٩٠ ٦٠	
B		--- لبان بخور .....	١٣ ٠١ ٩٠ ٧٠	
B		--- لبان لامى .....	١٣ ٠١ ٩٠ ٨٠	
		- غيرها:		
A		--- صموغ راتنجية .....	١٣ ٠١ ٩٠ ٩١	
A		--- صموغ زيتية .....	١٣ ٠١ ٩٠ ٩٢	
A		--- بلاسم طبيعية .....	١٣ ٠١ ٩٠ ٩٣	
B		--- غيرها .....	١٣ ٠١ ٩٠ ٩٩	
		عصارات و خلاصات نباتية، مواد بكتينية، بكتينات و بكتات، آجار - آجار وغيرها من مواد مخاطية و مكثفات، مشتقة من منتجات نباتية، وإن كانت معدله.		١٣,٠ ٢
		- عصارات و خلاصات نباتية:		
P		--- أفيون .....	١٣ ٠٢ ١١ ٠٠	
		- غيرها:		
P		--- حشيش .....	١٣ ٠٢ ١٩ ١٠	

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	منتجات نباتية غير مذكورة ولا داخله في مكان آخر.		١٤,٠٤
B	- غيرها:		
	--- حناء .....	١٤ ٠٤ ٩٠ ٢٠	

الفئة		الصنف	رمز النظام المنسق	البند
B B	X	شحوم خنزير (بما فيها دهن الخنزير) وشحوم طيور دواجن عدا الداخلة في البند ٠٢,٠٩ أو ١٥,٠٣. --- شحوم طيور دواجن..... --- شحم عظم دواجن وشحوم مستحصل عليها من نفايات الدواجن ..... --- دهن وشحم الخنزير بما فيها شحم العظم والشحوم المتحصل عليها من نفايات الخنزير .....	١٥٠١٠٠١٠ ١٥٠١٠٠٢٠ ١٥٠١٠٠٣٠	١٥,٠١
		شحوم ودهون فصائل البقر أو الضأن أو الماعز عدا الداخلة في البند ١٥,٠٣. --- شحوم ودهون فصائل البقر ..... --- شحوم ودهون فصائل الضأن والماعز .....	١٥٠٢٠٠١٠ ١٥٠٢٠٠٢٠	١٥,٠٢
		ستيارين دهن وشحم الخنزير وزيت دهن الخنزير وستيارين زيتي، وزيت دهن وشحم ومرجرين زيتي، غير مستحلبة ولا مخلوطة ولا محضرة بأي طرق أخرى. --- ستيارين زيتي: --- من خنزير..... --- غيره..... --- مرجرين زيتي: --- من خنزير..... --- غيره..... --- غيرها: --- من خنزير..... --- غيره.....	١٥٠٣٠٠١١ ١٥٠٣٠٠١٩ ١٥٠٣٠٠٢١ ١٥٠٣٠٠٢٩ ١٥٠٣٠٠٩١ ١٥٠٣٠٠٩٩	١٥,٠٣
		زيت فول الصويا وجزيناته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام وإن كان قد أزيل صمغه..... - غيره..... زيت فول سوداني وجزيناته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت خام..... - غيره..... زيت زيتون وجزيناته، وإن كان مكرراً، ولكن غير معدل كيميائياً. - زيت العصرة الأولى (زيت بكر)..... - غيره..... زيوت آخر و جزيناتها مستحصل عليها من زيتون فقط، وإن كانت مكررة ولكن غير معدلة كيميائياً، بما في ذلك مخاليط تلك الزيوت أو جزيناتها مع زيوت أو جزينات	١٥٠٧١٠٠٠ ١٥٠٧٩٠٠٠ ١٥٠٨١٠٠٠ ١٥٠٨٩٠٠٠ ١٥٠٩١٠٠٠ ١٥٠٩٩٠٠٠ ١٥١٠٠٠٠٠	١٥,٠٧ ١٥,٠٨ ١٥,٠٨ ١٥,٠٩ ١٥,١٠

البند	رمز النظام المنسق	الوصف	الفئة
15,11		آخر داخلة في البند 15,09. زيت نخيل وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً.	B
	15 11 10 00	- زيت خام .....	B
	15 11 90 00	- غيره .....	B
15,12		زيوت بذور عباد الشمس أو بذور القرطم أو بذور القطن وجزيئاته، وإن كانت مكررة، ولكن غير معدلة كيميائياً.	B
	15 12 11 00	- زيت بذور عباد الشمس أو القرطم وجزيئاتها: - - زيت خام .....	B
	15 12 19 00	- - غيره .....	B
	15 12 21 00	- زيت بذرة القطن وجزيئاته: - - زيت خام وإن نزع منه الجوسيبول .....	B
	15 12 29 00	- - غيره .....	B
15,13		زيوت جوز الهند (كوبرا) أو نوى ثمرة النخيل أو نوى نخل البرازيل (ياباسو) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.	B
	15 13 11 00	- زيت جوز الهند (كوبرا) وجزيئاته: - - زيت خام .....	B
	15 13 19 00	- - غيره .....	B
	15 13 21 00	- زيت نوى ثمرة النخيل أو نوى نخيل البرازيل (ياباسو) وجزيئاته: - - زيت خام .....	B
	15 13 29 00	- - غيره .....	B
15,14		زيت لفت سلجم أو خردل وجزيئاتها، وأن كانت مكررة، ولكن غير معدلة كيميائياً.	B
	15 14 11 00	- زيت لفت أو سلجم وجزيئاتها محتوي على نسبة قليلة من حامض الايروسيك: - - زيت خام .....	B
	15 14 19 00	- - غيرها .....	B
	15 14 91 00	- غيرها: - - زيت خام .....	B
	15 14 99 00	- - غيرها .....	B
15,15		زيوت ودهون نباتية ثابتة آخر (بما فيها زيت جوجوبا) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً.	B
	15 15 11 00	- زيت بذر الكتان وجزيئاته: - - زيت خام .....	B
	15 15 19 00	- - غيره .....	B
	15 15 21 00	- زيت الذرة وجزيئاته: - - زيت خام .....	B
	15 15 29 00	- - غيره .....	B
	15 15 30 00	- زيت خروع وجزيئاته .....	B
	15 15 50 00	- زيت سمسم وجزيئاته .....	B
	15 15 90 00	- غيره .....	B

الفئة	الوصف	رمز النظام المنسق	البند
B	دهون وشحوم وزيوت حيوانية أو نباتية وجزيئاتها، مهدرجة، كلياً أو جزئياً، معدلة الأسترة (المتغيرة أسترتها)، أو معاد أسترتها أو جليسرينية. محولة بطريقة الأليزه، وإن كانت مكررة، ولكن غير محضرة أكثر من ذلك.		١٥,١٦
B	- دهون وشحوم وزيوت حيوانية وجزيئاتها..... مرجرين؛ مخاليط أو محضرات غذائية من دهون أو شحوم أو زيوت نباتية أو حيوانية أو من جزيئات دهون أو شحوم أو زيوت مختلفة داخلة في هذا الفصل، عدا الدهون والشحوم والزيوت الصالحة للأكل وجزيئاتها الداخلة في البند ١٥,١٦. - مرجرين عدا المرجرين السائل: --- غيره .....	١٥ ١٦ ١٠ ٠٠	١٥,١٧
A	ديجرا، بقايا ناتجة عن معالجة المواد الدهنية أو الشموع الحيوانية أو النباتية. --- بقايا ناتجة من معالجة المواد الدهنية أو الحيوانية أو النباتية .....	١٥ ١٧ ١٠ ٩٠	
A	ديجرا، بقايا ناتجة عن معالجة المواد الدهنية أو الشموع الحيوانية أو النباتية. --- بقايا ناتجة من معالجة المواد الدهنية أو الحيوانية أو النباتية .....	١٥ ٢٢ ٠٠ ٢٠	١٥,٢٢

الفئة	الصف	رمز النظام المنسق	رقم البند
			١٦,٠١
		سجق (غليظ أو رفيع) ومنتجات مماثلة من لحوم أو من أحشاء وأطراف أو من دم حيواني؛ محضرات غذائية أساسها هذه المنتجات. --- معبأة في مصارين وأغلفة مماثلة (مارتديلا، سلامي، نقائق.. الخ):	
	X	--- من خنزير أو دم حيواني..... ١٦ ٠١ ٠٠ ١١	
	A	--- غيره..... ١٦ ٠١ ٠٠ ١٩	
		--- معبأة في أوعية محكمة الغلق (معلبة أو ما يماثلها):	
	X	--- من خنزير أو دم حيواني..... ١٦ ٠١ ٠٠ ٢١	
	B	--- غيره..... ١٦ ٠١ ٠٠ ٢٩	
		--- مجمدة:	
	X	--- من خنزير أو دم حيواني..... ١٦ ٠١ ٠٠ ٣١	
	B	--- غيره..... ١٦ ٠١ ٠٠ ٣٩	
		محضرات وأصناف محفوظة آخر من لحوم أو من أحشاء وأطراف أو من دم حيواني. --- محضرات متجانسة:	١٦,٠٢
	B	--- أغذية أطفال..... ١٦ ٠٢ ١٠ ١٠	
	B	--- غيرها..... ١٦ ٠٢ ١٠ ٩٠	
	A	--- من أكباد أي من الحيوانات..... ١٦ ٠٢ ٢٠ ٠٠	
		--- من الطيور الدواجن الداخلة في البند ٠١.٠٥:	
	B	--- من حبش (ديوك ودجاجات رومية)..... ١٦ ٠٢ ٣١ ٠٠	
		--- من ديوك أو دجاجات من نوع جالوس	١٦ ٠٢ ٣٢ ٠٠
	A	ديمستكوس..... ١٦ ٠٢ ٣٩ ٠٠	
	B	--- غيرها..... ١٦ ٠٢ ٣٩ ٠٠	
		--- من فصيلة الخنازير:	
	X	--- فخذ الخنزير وقطعه..... ١٦ ٠٢ ٤١ ٠٠	
	X	--- كتف الخنزير وقطعه..... ١٦ ٠٢ ٤٢ ٠٠	
	X	--- غيرها بما فيها المخالط..... ١٦ ٠٢ ٤٩ ٠٠	
		--- من فصيلة الأبقار:	
	B	--- بسطرما (لحم مبهر ومحضر ومجفف)..... ١٦ ٠٢ ٥٠ ١٠	
	B	--- غيرها (معلبة وما يماثلها)..... ١٦ ٠٢ ٥٠ ٩٠	
		--- غيرها، بما فيها المحضرات من دم الحيوانات:	
	B	--- المحضرات الغذائية المحتوية على أكثر من ٢٠% وزناً من اللحم (وجبات جاهزة)..... ١٦ ٠٢ ٩٠ ١٠	
		--- أطراف وأحشاء من حيوانات:	
	A	--- السنة..... ١٦ ٠٢ ٩٠ ٢١	
	A	--- غيرها (عدا الأكباد)..... ١٦ ٠٢ ٩٠ ٢٩	
	X	--- محضرات من دم الحيوانات..... ١٦ ٠٢ ٩٠ ٣٠	
	B	--- غيرها..... ١٦ ٠٢ ٩٠ ٩٠	
		خلاصات وعصارات لحم أو أسماك أو قشريات أو رخويات و لافقاريات مائية أخرى. --- خلاصات وعصارات لحم	١٦,٠٣
	B	..... ١٦ ٠٣ ٠٠ ١٠	

الفئة	الوصف	رمز النظام المنسق	البند
	أنواع سكر آخر، بما فيها الكتوز و المالتوز والجلوكوز و الفركتوز النقية كيميائياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال عسل (عسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وعسل أسود محروقان (كاراميل).		١٧,٠٢
B	- لكتوز وسائل لكتوز: - - يحتوي وزناً على ٩٩% أو أكثر من الكتوز معبراً عنه بـ لكتوز لاماني محسوباً على المادة الجافة.....	١٧ ٠٢ ١١ ٠٠	
B	- - غيرها .....	١٧ ٠٢ ١٩ ٠٠	
B	- سكر قيقب وسائل قيقب .....	١٧ ٠٢ ٢٠ ٠٠	
	- جلوكوز وسائل جلوكوز، لا يحتوي على فركتوز أو يحتوي على أقل من ٢٠% وزناً من الفركتوز محسوباً على الحالة الجافة .....	١٧ ٠٢ ٣٠ ٠٠	
B	- جلوكوز وسائل جلوكوز، يحتوي على فركتوز بنسبة ٢٠% أو أكثر وأقل من ٥٠% محسوباً وزناً على الحالة الجافة باستثناء السكر المنعكس .....	١٧ ٠٢ ٤٠ ٠٠	
B	- فركتوز نقي كيميائياً .....	١٧ ٠٢ ٥٠ ٠٠	
B	- أنواع آخر من الفركتوز وسائل الفركتوز تحتوي على أكثر من ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة باستثناء السكر المنعكس .....	١٧ ٠٢ ٦٠ ٠٠	
	- غيرها من السكر بما فيها السكر المنعكس ومخاليط السوائل السكرية تحتوي على ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة:		
A	- - - سكروز غير نقي كيميائياً .....	١٧ ٠٢ ٩٠ ٢٠	
A	- - - سكر منعكس وإن كان نقياً كيميائياً .....	١٧ ٠٢ ٩٠ ٣٠	
A	- - - فركتوز غير نقي كيميائياً .....	١٧ ٠٢ ٩٠ ٤٠	
	- - - سوائل سكرية آخر، وإن كانت كثيفة، غير ملونة ولا معطرة .....	١٧ ٠٢ ٩٠ ٥٠	
B	- - - سكر محروق (كاراميل) .....	١٧ ٠٢ ٩٠ ٦٠	
B	- - - عسل صناعي.....	١٧ ٠٢ ٩٠ ٧٠	
B	- - - غيرها.....	١٧ ٠٢ ٩٠ ٩٠	
	عسل أسود (دبس سكر) ناتج من استخلاص أو تكرير السكر.		١٧,٠٣
B	- عسل أسود (دبس سكر).....	١٧ ٠٣ ١٠ ٠٠	
B	- غيره .....	١٧ ٠٣ ٩٠ ٠٠	

الفئة	الوصف	رمز النظام المنسق	البند
B	عجائن غذائية وإن كانت مطبوخة أو محشوة (باللحم أو أية مادة أخرى) أو محضرة بطريقة أخرى مثل السباغتي أو المكرونة أو الشعيرية أو اللازانيا أو الجنوشي أو الرافيولي أو الكانيلوني؛ كسكسي (المغربية) وإن كانت محضرة. - عجائن غذائية غير مطبوخة ولا محشوة ولا محضرة بطرية أخرى: -- تحتوي على بيض: --- غيرها .....	١٩ ٠٢ ١١ ٩٠	١٩,٠٢

الفئة	الصنف	رمز النظام المنسق	البند
	خضر، فواكه، أثمار وأجزاء آخر من النباتات صالحة للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك.		٢٠,٠١
B	- خيار وقتاء وخيار محبب .....	٢٠.٠١.١٠.٠٠	
	- غيرها: --- خضر ونباتات صالحة للأكل:		
B	--- فطر و كما (فقع).....	٢٠.٠١.٩٠.١١	
B	--- زيتون و قبار.....	٢٠.٠١.٩٠.١٢	
B	--- فلفل أخضر.....	٢٠.٠١.٩٠.١٣	
B	--- مخللات مشكلة (طرشي).....	٢٠.٠١.٩٠.١٤	
B	--- بندورة.....	٢٠.٠١.٩٠.١٥	
B	--- غيرها.....	٢٠.٠١.٩٠.١٩	
B	--- فواكه وأثمار.....	٢٠.٠١.٩٠.٢٠	
	بندورة محضرة أو محفوظة بغير الخل أو حمض الخليك.		٢٠,٠٢
B	- بندورة، كاملة أو مقطعة.....	٢٠.٠٢.١٠.٠٠	
B	- غيرها:		
B	--- هريس (معجون) البندورة.....	٢٠.٠٢.٩٠.١٠	
B	--- غيرها.....	٢٠.٠٢.٩٠.٩٠	
	فطر و كما، محضر أو محفوظ بغير الخل أو حمض الخليك.		٢٠,٠٣
	- فطر من جنس أجاريكوس .....	٢٠.٠٣.١٠.٠٠	
A	....		
A	- كما (فقع).....	٢٠.٠٣.٢٠.٠٠	
B	- غيرها.....	٢٠.٠٣.٩٠.٠٠	
	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك مجمدة، عدا المنتجات الداخلة في البند ٢٠,٠٦.		٢٠,٠٤
	- خضر آخر وخليط خضر:		
B	--- جزر.....	٢٠.٠٤.٩٠.١٠	
B	--- بزالباء.....	٢٠.٠٤.٩٠.٢٠	
B	--- فاصولياء.....	٢٠.٠٤.٩٠.٣٠	
A	--- لوبيا.....	٢٠.٠٤.٩٠.٤٠	
A	--- هليون.....	٢٠.٠٤.٩٠.٥٠	
B	--- سباتخ.....	٢٠.٠٤.٩٠.٦٠	
B	--- باميا.....	٢٠.٠٤.٩٠.٧٠	
B	--- خضر مشكلة.....	٢٠.٠٤.٩٠.٨٠	
A	--- غيرها.....	٢٠.٠٤.٩٠.٩٠	
	خضر آخر محضرة أو محفوظة بغير الخل أو حمض الخليك، غير مجمدة، عدا المنتجات الداخلة		٢٠,٠٥

الفئة	الصنف	رمز النظام المنسق	البند
	<b>في البند ٢٠,٠٦.</b>		
	- خضر متجانسة:		
A	... لتغذية الأطفال	٢٠.٥١٠.١٠	
A	... للحمية	٢٠.٥١٠.٢٠	
A	... غيرها	٢٠.٥١٠.٩٠	
B	... بزاليا (بيزوم ساتيفيوم)	٢٠.٥٤٠.٠٠	
	- لوبيا و فاصوليا (نوع فيجينا، نوع فاصولوس):		
B	... لوبيا و فاصوليا، حبات	٢٠.٥٥١.٠٠	
B	... غيرها	٢٠.٥٥٩.٠٠	
B	... هليون	٢٠.٥٦٠.٠٠	
B	... زيتون	٢٠.٥٧٠.٠٠	
	- خضر آخر وخليط خضر:		
A	... براعم البوص الهندي (بامبو)	٢٠.٥٩١.٠٠	
	... غيره:		
	... محضرة مع مواد آخر ومعدة للاستهلاك المباشر:		
B	... فول مدمس	٢٠.٥٩٩.١١	
B	... حمص بالطحينة	٢٠.٥٩٩.١٢	
B	... خضر وبقول بالصلصات	٢٠.٥٩٩.١٣	
B	... غيرها	٢٠.٥٩٩.١٩	
	... غيرها:		
A	... بامياء	٢٠.٥٩٩.٩١	
A	... فول أخضر حب	٢٠.٥٩٩.٩٢	
A	... سبانخ	٢٠.٥٩٩.٩٣	
B	... خرشوف (انكار ارضي شوكي)	٢٠.٥٩٩.٩٤	
A	... خضر مشكلة	٢٠.٥٩٩.٩٥	
A	... ملفوف مخمر (شوكرت)	٢٠.٥٩٩.٩٦	
B	... ورق العنب	٢٠.٥٩٩.٩٧	
A	... خضر ونباتات آخر	٢٠.٥٩٩.٩٩	
	خضر وفواكه وأثمار وقشور فواكه وأجزاء نباتات	٢٠.٠٦٠.٠٠	٢٠,٠٦
B	آخر، محفوظة بالسكر (بطريقة التقطير أو التبلور)		
	مربي و هلام فواكه، و خبيص (مرملاد) و هريس		٢٠,٠٧
	أو عجن فواكه أو أثمار، متحصل عليها بالطبخ		
	وإن أضيف إليها سكر أو مواد تحلية آخر.		
	- خضر متجانسة:		
B	... لتغذية الأطفال	٢٠.٠٧١٠.١٠	
	... للحمية	٢٠.٠٧١٠.٢٠	
B	... غيرها	٢٠.٠٧١٠.٩٠	
	... غيرها:		
	... حمضيات:		
A	... خبيص (مرملاد)	٢٠.٠٧٩١.١٠	
A	... غيرها	٢٠.٠٧٩١.٩٠	

الفئة	الوصف	رمز النظام المنسق	البند
	-- غيرها:		
	--- مرببات و هلام فواكه آخر:		
B	..... خوخ	٢٠٠٧٩٩١١	
B	..... مشمش	٢٠٠٧٩٩١٢	
B	..... تفاح	٢٠٠٧٩٩١٣	
B	..... بطيخ	٢٠٠٧٩٩١٤	
B	..... كرز	٢٠٠٧٩٩١٥	
B	..... فراولة	٢٠٠٧٩٩١٦	
B	..... توت	٢٠٠٧٩٩١٧	
B	..... غيرها	٢٠٠٧٩٩١٩	
B	..... قمر الدين	٢٠٠٧٩٩٢٠	
A	..... ملبن (من لب الزبيب)	٢٠٠٧٩٩٣٠	
B	..... غيرها	٢٠٠٧٩٩٩٠	
	فواكه أو أثمار وأجزاء نباتات آخر صالحة للأكل محضرة أو محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية آخر أو كحول، غير مذكورة ولا داخلة في مكان آخر. - أثمار قشرية وفول سوداني وبذور آخر وإن كانت مخلوطة:		٢٠٠٠٨
	-- فول سوداني:		
B	..... محمص وإن كان مملحاً	٢٠٠٨١١١٠	
B	..... زبدة الفول السوداني	٢٠٠٨١١٢٠	
B	-- غيرها، بما فيها المخاليط:		
B	..... أثمار قشرية محمصة وإن كانت مملحة:		
B	..... لوز	٢٠٠٨١٩١١	
B	..... فستق	٢٠٠٨١٩١٢	
B	..... بندق	٢٠٠٨١٩١٣	
B	..... غيرها	٢٠٠٨١٩١٩	
B	..... مخاليط	٢٠٠٨١٩٢٠	
B	..... أناناس	٢٠٠٨٢٠٠٠	
B	..... حمضيات	٢٠٠٨٣٠٠٠	
B	..... كمثرى (أجاص)	٢٠٠٨٤٠٠٠	
A	..... مشمش	٢٠٠٨٥٠٠٠	
B	..... كرز	٢٠٠٨٦٠٠٠	
B	..... دراق بما فيه النكتارين (خوخ)	٢٠٠٨٧٠٠٠	
B	..... توت الأرض (فريز - فراولة)	٢٠٠٨٨٠٠٠	
	- غيرها بما فيها المخاليط عدا الداخلة في البند الفرعي ٢٠٠٨١٩:		
B	..... قلب النخيل	٢٠٠٨٩١٠٠	
B	..... مخاليط	٢٠٠٨٩٢٠٠	
B	..... غيرها	٢٠٠٨٩٩٠٠	
	عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية آخر. - عصير برتقال:		٢٠٠٠٩

الفئة	الصنف	رمز النظام المنسق	البند
B	... مجمد .....	٢٠٠٩ ١١ ٠٠	
B	... غير مجمد، لا تزيد قيمة بريكس فيه عن ٢٠ .....	٢٠٠٩ ١٢ ٠٠	
B	... غيره .....	٢٠٠٩ ١٩ ٠٠	
B	... عصير ليمون هندي (جريب فروت) بما فيها البوملي:		
B	... لا تزيد قيمة بريكس فيه عن ٢٠ .....	٢٠٠٩ ٢١ ٠٠	
B	... غيره .....	٢٠٠٩ ٢٩ ٠٠	
B	... عصير حمضيات آخر:		
B	... قيمة بريكس لا تزيد عن ٢٠:		
B	... عصير ليمون .....	٢٠٠٩ ٣١ ١٠	
B	... غيره .....	٢٠٠٩ ٣١ ٩٠	
B	... غيره .....	٢٠٠٩ ٣٩ ٠٠	
B	... عصير أناناس:		
B	... قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٤١ ٠٠	
B	... غيره .....	٢٠٠٩ ٤٩ ٠٠	
B	... عصير طماطم (بندورة) .....	٢٠٠٩ ٥٠ ٠٠	
B	... عصير عنب (بما فيه سلاف العنب):		
B	... قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٦١ ٠٠	
B	... غيره .....	٢٠٠٩ ٦٩ ٠٠	
B	... عصير تفاح:		
B	... قيمة بريكس لا تزيد عن ٢٠ .....	٢٠٠٩ ٧١ ٠٠	
B	... غيره .....	٢٠٠٩ ٧٩ ٠٠	
B	... عصير أي صنف آخر من الفواكه أو الخضار:		
B	... دبس تمر (عصير التمر) .....	٢٠٠٩ ٨٠ ١٠	
B	... عصير منجعة:		
B	... غير مركز .....	٢٠٠٩ ٨٠ ٢١	
B	... غيره .....	٢٠٠٩ ٨٠ ٢٩	
B	... عصير جوافة:		
B	... غير مركز .....	٢٠٠٩ ٨٠ ٣١	
B	... غيره .....	٢٠٠٩ ٨٠ ٣٩	
B	... عصير جزر:		
B	... غير مركز .....	٢٠٠٩ ٨٠ ٤١	
B	... غيره .....	٢٠٠٩ ٨٠ ٤٩	
B	... غيرها .....	٢٠٠٩ ٨٠ ٩٠	
B	... مخاليط عصائر:		
B	... غير مركزة .....	٢٠٠٩ ٩٠ ١٠	
B	... غيرها .....	٢٠٠٩ ٩٠ ٩٠	

الفئة	الصف	رمز النظام المنسق	البند
X	مشروبات مخمرة آخر (شراب تفاح أو كمثرى أو عسل مثلاً)؛ مخاليط مشروبات مخمرة ومخاليط مشروبات مخمرة مع مشروبات لا كحولية غير داخلة أو مذكورة في مكان آخر.....	٢٢٠٦٠٠٠٠	٢٢,٠٦
	كحول ايثيل غير معطل لا يقل معيار الكحول الحجمي فيه عن ٨٠% حجماً؛ كحول ايثيل معطل وغيره من المشروبات الروحية المعطلة المحولة، من أي عيار كان. - كحول ايثيل غير معطل لا يقل عيار الكحول الحجمي فيه عن ٨٠% حجماً: --- معد للاستعمالات الطبية..... ٢٢٠٧١٠١٠ --- غيره ..... ٢٢٠٧١٠٩٠	٢٢٠٧١٠١٠ ٢٢٠٧١٠٩٠	٢٢,٠٧
	كحول ايثيل غير معطل وغيره من المشروبات الروحية المعطلة من أي عيار كان: --- كحول ايثيل معطل: --- معد للاستعمالات الطبية ..... ٢٢٠٧٢٠١١ --- غيره ..... ٢٢٠٧٢٠١٩ --- غيره ..... ٢٢٠٧٢٠٩٠	٢٢٠٧٢٠١١ ٢٢٠٧٢٠١٩ ٢٢٠٧٢٠٩٠	٢٢,٠٨
	كحول ايثيل غير معطل يقل عيار الكحول الحجمي فيه عن ٨٠% حجماً؛ مشروبات روحية ومشروبات كحولية معطرة (ليكور) ومشروبات روحية آخر. --- غيره ..... ٢٢٠٨٩٠٩٠	٢٢٠٨٩٠٩٠	٢٢,٠٩
	خل وأبداله صالحة للأكل متحصل عليها من حامض الخليك. --- خل ..... ٢٢٠٩٠٠١٠ --- أبدال خل ..... ٢٢٠٩٠٠٢٠	٢٢٠٩٠٠١٠ ٢٢٠٩٠٠٢٠	

الفئة	الوصف	رمز النظام المنسق	البند
	دقيق وسميد ومكتلات من لحوم أو أحشاء وأطراف أو أسماك أو قشريات أو رخويات أو غيرها من لافقاريات مائية، غير صالحة للاستهلاك البشري؛ حثالة شحوم حيوانية.		٢٣,٠١
A	- دقيق وسميد ومكتلات، من لحوم أو أحشاء وأطراف؛ حثالات شحوم حيوانية .....	٢٣ ٠١ ١٠ ٠٠	
	نخالة ونخالة جريش وغيرها من بقايا غريلة أو طحن أو معالجة الحبوب أو البقول وإن كانت بشكل مكثلات.		٢٣,٠٢
A	- من نذرة .....	٢٣ ٠٢ ١٠ ٠٠	
A	- من حنطة (قمح) .....	٢٣ ٠٢ ٣٠ ٠٠	
B	- من حبوب آخر .....	٢٣ ٠٢ ٤٠ ٠٠	
A	- من بقول .....	٢٣ ٠٢ ٥٠ ٠٠	
	بقايا صناعة النشاء وبقايا مماثلة، تفل شوندر (بنجر) وتفل قصب سكر وغيرها من نفايات وبقايا صناعات السكر والبيرة والتقطير، وإن كانت بشكل مكثلات.		٢٣,٠٣
A	- بقايا صناعة النشاء وبقايا مماثلة .....	٢٣ ٠٣ ١٠ ٠٠	
A	- تفل شوندر وتفل قصب سكر وغيرها من نفايات صناعات السكر .....	٢٣ ٠٣ ٢٠ ٠٠	
A	- بقايا ونفايات صناعة البيرة أو التقطير .....	٢٣ ٠٣ ٣٠ ٠٠	
A	كسب وغيرها من بقايا صلبة ، وإن كانت مجروشة أو بشكل مكثلات، ناتجة عن استخراج زيت فول الصويا .....	٢٣ ٠٤ ٠٠ ٠٠	٢٣,٠٤
A	كسب وغيرها من بقايا صلبة، وإن كانت مطحونة أو بشكل مكثلات، ناتجة عن استخراج زيت الفول السوداني .....	٢٣ ٠٥ ٠٠ ٠٠	٢٣,٠٥
	كسب وغيرها من بقايا صلبة وإن كانت مطحونة أو بشكل مكثلات ناتجة عن استخلاص الزيوت والدهون النباتية، عدا الداخلة منها في البند ٢٣,٠٤ أو ٢٣,٠٥.		٢٣,٠٦
B	- من بذور القطن .....	٢٣ ٠٦ ١٠ ٠٠	
A	- من بذور الكتان .....	٢٣ ٠٦ ٢٠ ٠٠	
A	- من بذور عباد الشمس .....	٢٣ ٠٦ ٣٠ ٠٠	
	- من بذور اللفت أو السلجم (كولزا):		
B	- من بذور اللفت أو السلجم بنسبة قليلة من حامض الأيروسيك .....	٢٣ ٠٦ ٤١ ٠٠	
B	- غيرها .....	٠ ٦ ٤ ٩ ٠ ٠	
		٢٣	
A	- من بذور جوز الهند أو من كوبرا .....	٢٣ ٠٦ ٥٠ ٠٠	
A	- من بذور جوز أو نوى النخيل .....	٢٣ ٠٦ ٦٠ ٠٠	
B	- غيرها .....	٢٣ ٠٦ ٩٠ ٠٠	

الفئة	الوصف	رمز النظام المنسق	البند
	رواسب نبيذ؛ طرطير خام.		٢٣,٠٧
	--- رواسب نبيذ.....	٢٣ ٠٧ ٠٠ ١٠	
	--- طرطير خام.....	٢٣ ٠٧ ٠٠ ٢٠	
A	مواد نباتية ونفايات وفضلات وبقايا ومنتجات نباتية ثانوية، وإن كانت بشكل مكثبات، من الأنواع المستعملة في تغذية الحيوانات، غير مذكورة ولا داخلة في مكان آخر. ....	٢٣ ٠٨ ٠٠ ٠٠	٢٣,٠٨
	محضرات من الأنواع المستعملة لتغذية الحيوانات.		٢٣,٠٩
B	--- أغذية كلاب أو قطط، مهياة للبيع بالتجزئة.....	٢٣ ٠٩ ١٠ ٠٠	
	--- غيرها:		
B	--- أغذية للأسماك وطيور الزينة.....	٢٣ ٠٩ ٩٠ ١٠	
B	--- أغذية للطيور والدواجن.....	٢٣ ٠٩ ٩٠ ٢٠	
	--- أعلاف للحيوانات:		
B	--- أحجار ملححة تحتوي على مواد غذائية.....	٢٣ ٠٩ ٩٠ ٣١	
B	--- غيرها.....	٢٣ ٠٩ ٩٠ ٣٩	
B	--- بديل الحليب لتغذية صغار الحيوانات.....	٢٣ ٠٩ ٩٠ ٤٠	
B	--- محضرات مركزة لصناعة الأعلاف.....	٢٣ ٠٩ ٩٠ ٥٠	
B	--- غيرها.....	٢٣ ٠٩ ٩٠ ٩٠	

الفئة	الوصف	رمز النظام المنسق	البند
	تبغ خام أو غير مصنع وفضلاته.		٢٤,٠١
C	--- تبغ بأضلاعه.....	٢٤ ٠١ ١٠ ٠٠	
C	--- تبغ مزال الأضلاع كلياً أو جزئياً.....	٢٤ ٠١ ٢٠ ٠٠	
	--- فضلات تبغ:		
C	--- صالحة للاستعمال كتبغ (دقة).....	٢٤ ٠١ ٣٠ ١٠	
C	--- غيرها.....	٢٤ ٠١ ٣٠ ٩٠	
	لفائف غليظة (سيجار) بأنواعه، لفايف صغيرة (سيجاريللوس) و لفايف عادية (سجائر)، من تبغ أو من أبداله.		٢٤,٠٢
C	--- لفايف غليظة (سيجار) بأنواعه ولفائف صغيرة (سيجاريللوس) محتوية على تبغ.....	٢٤ ٠٢ ١٠ ٠٠	
C	--- لفايف عادية (سجائر) محتوية على تبغ.....	٢٤ ٠٢ ٢٠ ٠٠	
	--- غيرها:		
C	--- سيجار من أبدال التبغ ( لا يحتوي على تبغ أو نيكوتين ).....	٢٤ ٠٢ ٩٠ ١٠	
C	--- سجائر كأبدال للتبغ ( لا تحتوي على التبغ أو النيكوتين ).....	٢٤ ٠٢ ٩٠ ٢٠	

الفئة	الصف	رمز النظام المنسق	البند
	أنواع آخر من تبغ مصنع أو أبدال تبغ مصنعة؛ تبغ متجانس أو مجدد؛ خلاصات وأرواح تبغ. - تبغ للتدخين، وإن احتوى على أبدال تبغ بأية نسبة كانت: - - - تبغ مفروم أو مكبوس للتدخين (فرط للسجاير اللف).....	٢٤ ٠٣ ١٠ ١٠	٢٤,٠٣
C	- - - تبغ مفروم أو مكبوس للغلايين.....	٢٤ ٠٣ ١٠ ٢٠	
C	- - - تنتباك مفروم أو مكبوس مهياً للبيع بالتجزئة ..	٢٤ ٠٣ ١٠ ٣٠	
C	- - - غيرها.....	٢٤ ٠٣ ١٠ ٩٠	
C	- غيره: - - - تبغ "متجانس" أو "مجدد".....	٢٤ ٠٣ ٩١ ٠٠	
C	- - - غيرها: - - - تبغ مكبوس أو مرطب لصنع السعوط (نشوق).....	٢٤ ٠٣ ٩٩ ١٠	
C	- - - تبغ مفروم أو مكبوس للمضغ.....	٢٤ ٠٣ ٩٩ ٢٠	
C	- - - سعوط (نشوق) .....	٢٤ ٠٣ ٩٩ ٣٠	
C	- - - جراك.....	٢٤ ٠٣ ٩٩ ٤٠	
C	- - - خلاصات وأرواح تبغ.....	٢٤ ٠٣ ٩٩ ٥٠	
C	- - - معسل.....	٢٤ ٠٣ ٩٩ ٦٠	
C	- - - غيرها.....	٢٤ ٠٣ ٩٩ ٩٠	

الملحق (٢)

المعاملة الجمركية التفضيلية المطبقة على واردات النرويج من منشأ دول مجلس التعاون لدول الخليج العربية

تلتزم النرويج بمنح تخفيض أو إلغاء للرسوم الجمركية (حسب التزاماتها لمنظمة التجارة العالمية، مستوى عام ٢٠٠٠) على وارداتها من منشأ دول مجلس التعاون كما هو موضح في العمود (٤).

البنود	الصفوف	فئة الرسم الملتزم به (نوعي)	فئة الرسم الملتزم به (قيمي)	الرسم المطبق على دول المجلس
(١)	(٢)	(٣a)	(٣b)	(٤)
جزء من ٠١٠١	خيول وحمير وبغال و كوادن (نغال)، حيه			
	- أصيلة للاتصال:			
٠١٠١١٠٩٠	-- غيرها			
	- غيرها	إعفاء	إعفاء	إعفاء
٠١٠١٩٠٨٠	-- حمير وبغال و كوادن (نغال)	إعفاء	إعفاء	إعفاء
جزء من ٠١٠٦	حيوانات حية أخرى			
	- ثدييات:			
٠١٠٦١١٠٠	-- حيوانات رئيسية	إعفاء	إعفاء	إعفاء
٠١٠٦١٢٠٠	-- حيتان ودلافين وخنزير بحرية (ثدييات من رتبة الحيتان)؛ خرفان بحر و أطومات (ثدييات من رتبة الخيلانيات	إعفاء	إعفاء	إعفاء
	-- غيرها:			
	-- غيرها			
٠١٠٦١٩٩٢	--- حيوانات ذات فراء، غير مذكورة ولا داخله في مكان آخر	إعفاء	إعفاء	إعفاء
٠١٠٦١٩٩٩	-- غيرها			
٠١٠٦٢٠٠٠	- زواحف بما فيها الثعابين والسلاحف	إعفاء	إعفاء	إعفاء
	- طيور			
٠١٠٦١٣١٠٠	-- طيور جارحة (جوارح)			
٠١٠٦١٣٢٠٠	-- ببغاوات (بما فيها الببغاوات العادية والبركيت (بيضاء وصغيرة الجسم) والمكاو (ببغاء فخم طويل الذيل) والكوكاتو (ببغاء ذو عرف))	إعفاء	إعفاء	إعفاء
	-- غيرها:			
٠١٠٦١٣٩١٠	--- تدرج	٠,٦٠		إعفاء
	--- غيرها			
٠١٠٦٣٩٩١	---- نعم	إعفاء	إعفاء	إعفاء

إعفاء	إعفاء	إعفاء	---- حمام أليف	٠١٠٦٣٩٩٢
إعفاء	إعفاء	إعفاء	---- غيرها	٠١٠٦٣٩٩٩
إعفاء	إعفاء	إعفاء	- غيرها	٠١٠٦٩٠٠٠
			لحوم وأحشاء وأطراف أخر صالحة للأكل، طازجة أو مبردة أو مجمدة	جزء من ٠٢٠٨
إعفاء	٢٤,٦٤	%٣٦٣	- أرجل ضفادع	٠٢٠٨٩٠٦٠
إعفاء		إعفاء	مصارين و مثانات ومعد حيوانات (عدا الأسماك)، كاملة أو قطعاً، طازجة أو مبردة أو مجمدة أو مملحة أو في ماء مالح أو مجففة أو مدخنة	٠٥٠٤٠٠٠٠
			عظام وأروم قرون، خاما أو منزوعة الدهن أو الهلام أو محضرة تحضيراً بسيطاً (لكن غير مقطعة بأشكال خاصة)، أو معالجة بحمض؛ مساحيق ونفايات هذه المنتجات.	جزء من ٠٥٠٦
إعفاء		إعفاء	- عظمين (بروتين عظام) وعظام معالجة بحمض	٠٥٠٦١٠٠٠
			- غيرها	
إعفاء		إعفاء	-- غيرها	٠٥٠٦٩٠٩٠
			منتجات حيوانية الأصل غير مذكورة ولا داخلة في مكان آخر؛ حيوانات ميتة مما يشملها الفصلان (١) أو (٣)، غير صالحة للاستهلاك البشري.	جزء من ٠٥١١
إعفاء		إعفاء	- مني ذكور الأبقار	
			- غيرها:	
			- منتجات أسماك أو قشريات أو رخويات أو لافقاريات مانية أخرى؛ حيوانات ميتة مما يشملها الفصل (٣):	
إعفاء	إعفاء	إعفاء	---- نفايات اسماك (اسماك صناعية)	٠٥١١٩١٩١
إعفاء	إعفاء	إعفاء	---- نفايات اسماك أخرى	٠٥١١٩١٩٣
			-- غيرها	
			--- مسحوق دم، غير صالح للاستهلاك البشري	
إعفاء	٠,٣٦		--- غيرها	٠٥١١٩٩٢١
			--- لحوم و دم	
إعفاء	٠,٣٦		---- غيرها	٠٥١١٩٩٤٠
			--- غيرها	
			---- غيرها	
إعفاء		إعفاء	---- مني ضان أو ماعز	٠٥١١٩٩٩١
إعفاء		إعفاء	---- مني، عدا الضان والماعز و فصيلة الأبقار	٠٥١١٩٩٩٢
إعفاء		إعفاء	---- أجنة من فصيلة الأبقار	٠٥١١٩٩٩٣
إعفاء		إعفاء	---- أجنة من ضان أو ماعز	٠٥١١٩٩٩٤
إعفاء		إعفاء	---- أجنة من حيوانات أخر	٠٥١١٩٩٩٥
إعفاء		إعفاء	---- غيرها	٠٥١١٩٩٩٨
			بصيلات وبصيلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، راقدة أو منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا) عدا الجذور المذكورة في البندين ١٢, ١٢	٠٦٠١
إعفاء		%٠,١	- بصيلات وبصيلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جذامير أو رزومات)، راقدة	٠٦٠١ ١٠٠١

إعفاء		٠,١%	-- درنات وجذور درنيه وبصلية، سيقان أرضية لأغراض البستنة	٠٦٠١١٠٠٢
إعفاء		٠,١%	-- غيرها	٠٦٠١١٠٠٩
إعفاء	٠,٠١	٠,٤%	- بصيلات وبصلات ودرنات وجذور درنيه وبصلية، سيقان أرضية (جدامير أو رزومات)، منبته أو مزهرة؛ نباتات وجذور هندباء (شيكوريا)	٠٦٠١٢٠٠٠
			نباتات حية آخر (بما فيها جذورها) فسائل وطعوم، بياض الفطر	٠٦٠٢
			- فسائل دون جذور وطعوم	
			-- فسائل دون جذور وطعوم لأغراض البستنة	
إعفاء		٠,٥%	--- من نباتات خضراء من ١٥ ديسمبر لغاية ٣٠ إبريل	٠٦٠٢١٠١٠
			-- غيرها	
إعفاء		٠,٥%	--- فسائل دون جذور وطعوم	٠٦٠٢١٠٩١
إعفاء		٠,٥%	--- طعوم	٠٦٠٢١٠٩٢
إعفاء	٠,٣٠		- أشجار وجنباة وشجيرات، مطعمة أم لا، من الأنواع التي تحمل فواكه وأثمار صالحة للأكل	٠٦٠٢٢٠٠٠
إعفاء	٠,٣٠		-- غيرها	٠٦٠٢٣٠٩٠
إعفاء		١,٠%	-- سيقان	٠٦٠٢٩٠٢٠
إعفاء		١,٠%	---- شجيرات البقس، دراسينا، كاميليا، أروكاريا، هولبي، لوريل (الغار)، كالميا، ماجنوليا، النخيل، البندق، أوكوبا، بيريس، بيركانثا و سترانفيسيا	٠٦٠٢٩٠٣٠
إعفاء		١,٠%	---- أشجار وشجيرات عدا ما ذكر أعلاه	٠٦٠٢٩٠٤١
إعفاء		١,٠%	---- أشجار معمرة	
إعفاء		١,٠%	---- نباتات خضراء توضع في أوعية من ١٥ ديسمبر لغاية ٣٠ إبريل وكذلك عندما تستورد كجزء من مجموعات تشكيلة نباتات	٠٦٠٢٩٠٥٠
إعفاء		١,٠%	--- دون جذور مدورة أو وسائط زراعة آخر	٠٦٠٢٩٠٨٠
			أزهار وبراعم أزهار، مقطوفة، للباقات أو للتزيين، رطبة أو يابسة أو مبيضة أو مصبوغة أو مشربة أو محضرة بطريقة أخرى	جزء من ٠٦٠٣
			- رطبة:	
إعفاء	٠,٦		--- من ١ نوفمبر لغاية ٣١ مارس	٠٦٠٣١١١٠
			--- قرنفل	
إعفاء	٠,٦		--- ديانتوس كاريوفيلوس من ١ نوفمبر لغاية ١٥ مايو	٠٦٠٣١٢١٠
إعفاء	٠,٦		-- أوركيد	٠٦٠٣١٣٠٠
إعفاء	٠,٦		--- كريسانثيموس من ١٥ ديسمبر لغاية ١٥ ماس	٠٦٠٣١٤١٠
			-- غيرها:	
إعفاء	٠,٦		--- أنيمون، جينسيتا، ميموزا، راونكيولوس و سيرينجا، وكذلك عندما تستورد كجزء من تشكيلة باقات زهور	٠٦٠٣١٩٢١
إعفاء	٠,٦		--- ارجيرانثيموم، كريسانثيموس من ١ نوفمبر لغاية ٣٠ إبريل، فريسيا من ١ ديسمبر لغاية ٣١ مارس وتوليب من ١ مايو لغاية ٣١ مايو، وكذلك عندما تستورد كجزء من تشكيلة باقات زهور	٠٦٠٣١٩٢٢
إعفاء	٠,٦		- غيرها	٠٦٠٣٩٠٠٠
			أغصان وارقه وأوراق وأفنان وغيرها من أجزاء النباتات، دون أزهار أو براعم وأعشاب وطحالب وأشنه للباقات أو للتزيين، رطبة أو مجففة أو مصبوغة أو مبيضة أو مشربة أو محضرة بطريقة أخرى	٠٦٠٤
إعفاء		١,٢	- طحالب وأشنه	

			غيرها	
			-- رطبة	
إعفاء		٦٧%	--- كزبرة البئر وهليون من ١ يونيو لغاية ٣١ أكتوبر	٠٦٠٤٩١١٠
			غيرها	
إعفاء	٠,١٢		--- كزبرة البئر وهليون من ١ نوفمبر لغاية ٣١ مايو	٠٦٠٤٩١٩١
إعفاء	٠,١٢		---- أشجار عيد الميلاد	٠٦٠٤٩١٩٢
إعفاء	٠,١٢		---- غيرها	٠٦٠٤٩١٩٩
إعفاء		٣,٩	---- غيرها	٠٦٠٤٩٩٠٠
			بندورة طازجة أو مبردة	جزء من ٠٧٠٢
إعفاء		إعفاء	- من ١ نوفمبر لغاية ٩ مايو	٠٧٠٢٠٠١١
إعفاء	١,٦٠		- من ١٥ أكتوبر لغاية ٣١ أكتوبر	٠٧٠٢٠٠٤٠
			بصل وعسقلان وثوم وكراث وخضر ثومية آخر، طازجة أو مبردة	جزء من ٠٧٠٣
إعفاء	٠,٠٣		- ثوم	٠٧٠٣٢٠٠٠
			كرنب وملفوف وقرنبيط وخضر مماثلة صالحة للأكل من جنس براسيكا، طازجة أو مبردة	جزء من ٠٧٠٤
			- قرنبيط ورؤوس بروكلي	
			-- قرنبيط	
إعفاء	٠,١٨		--- من ١٥ أكتوبر لغاية ٣٠ نوفمبر	٠٧٠٤١٠٣١
إعفاء		إعفاء	--- من ١ ديسمبر لغاية ٣١ مايو	٠٧٠٤١٠٤١
			- كرنب بروكسل	
إعفاء	٠,٢٤		--- من ١ يونيو لغاية ٢٠ سبتمبر	٠٧٠٤٢٠٢٠
			- غيرها	
			-- ملفوف أبيض	
إعفاء	٠,٠٥		--- من ١ أغسطس لغاية ٣٠ سبتمبر	٠٧٠٤٩٠٣٠
			- ملفوف أحمر	
إعفاء	٠,٠٥		--- من ١ أغسطس لغاية ٣٠ سبتمبر	٠٧٠٤٩٠٥٠
إعفاء	٠,٦٤		-- ملفوف صيني	٠٧٠٤٩٠٦٠
			خس (لاكتوكا ساتيفا) وهندباء (شيكوريام)، طازجة أو مبردة	جزء من ٠٧٠٥
			- خس:	
			-- خس (مكعب)	
			--- خس ايسبرغ	
إعفاء		إعفاء	---- من ١ ديسمبر لغاية ٢٩/٢٨ فبراير	٠٧٠٥١١٣٠
			غيرها	
إعفاء		إعفاء	---- من ١ ديسمبر لغاية ٢٩/٢٨ فبراير	٠٧٠٥١١٧٠
			- هندباء:	
			-- هندباء وتلوف (شيكوريام انثويوس فيولوسام)	
إعفاء	٠,٢٤		---- من ١ أبريل لغاية ٣٠ نوفمبر	٠٧٠٥٢١١٠
إعفاء		إعفاء	--- من ١ ديسمبر لغاية ٣١ مارس	٠٧٠٥٢١٩٠
			جزر ولفت بقلّي وشوندر (بنجر) للسلطة ولحبة التيس (سليسيقي) وكرفس لفتي وفجل وجذور مماثلة صالحة للأكل، طازجة أو مبردة	جزء من ٠٧٠٦

			- جزر ولفت بقلي	
إعفاء	٣,١٤	%٢٣.٠	-- لفت بقلي	٠٧.٠٦١.٣٠
			- غيرها	
إعفاء	٧,٩٣	%٢٣.٠	-- غيرها	٠٧.٠٦٩.٩٩
			جزء من ٠٧٠٧	
			خيار وقتاء، خيار محبب، طازجة أو مبردة	
			- خيار:	
إعفاء	٠,٦٠		-- من ١ نوفمبر لغاية ٣٠ نوفمبر	٠٧.٠٧٠.٢٠
إعفاء		إعفاء	-- من ١ ديسمبر لغاية ٩ مارس	٠٧.٠٧٠.٣٠
			جزء من ٠٧٠٨	
			بقول قرنية مفصصة أو غير مفصصة، طازجة أو مبردة	
إعفاء	٠,١٢		- بقول قرنية آخر	٠٧.٠٨٩.٠٠
			جزء من ٠٧٠٩	
			خضر آخر، طازجة أو مبردة	
			- هليون	
إعفاء		إعفاء	-- من ١ مايو لغاية ١٤ نوفمبر	٠٧.٠٩٢.١٢
إعفاء		إعفاء	-- من ١٥ نوفمبر لغاية ٣٠ ابريل	٠٧.٠٩٢.٩٠
إعفاء	٠,٢٤		- بادنجان	٠٧.٠٩٣.٠٠
			- فطر و كما	
إعفاء	٠,٣٠		-- فطر من جنس أجاريكوس	
			-- غيرها	
إعفاء	٠,٢٤		--- كما	٠٧.٠٩٥.١٠
إعفاء	٠,٣٠		--- غيرها	٠٧.٠٩٥.٩٠
			- أثمار من جنس كابسكوم أو من جنس بيمنتا (فليفلة أو فلفل)	
إعفاء	٠,٢٤		--- من ١ يونيو لغاية ٣٠ نوفمبر	٠٧.٠٩٦.١٠
إعفاء	٠,١٢		--- من ١ ديسمبر لغاية ٣١ مايو	٠٧.٠٩٦.٢٠
إعفاء		إعفاء	-- غيرها	٠٧.٠٩٦.٩٠
			- سبانخ أو سبانخ نيوزيلندي وسبانخ كبيرة الورق	
إعفاء	٠,٢٤		-- من ١ أكتوبر لغاية ٣٠ ابريل	٠٧.٠٩٧.٢٠
			- غيرها	
إعفاء	٠,٠٩		-- زيتون	٠٧.٠٩٩.١٠
إعفاء	٠,٦٠		-- كبير	٠٧.٠٩٩.٢٠
			-- ذرة حلوة	
إعفاء		إعفاء	--- غيرها	٠٧.٠٩٩.٥٠
			-- ارضي شوكي	
إعفاء	٠,٠٨		--- من ١ يونيو لغاية ٣٠ نوفمبر	٠٧.٠٩٩.٦٠
إعفاء		إعفاء	--- من ١ ديسمبر لغاية ٣١ مايو	٠٧.٠٩٩.٧٠
			جزء من ٠٧١٠	
			خضر ( غير مطبوخة أو مطبوخة البخار أو مسلوقة في الماء) مجعدة	
			- بقول قرنية مقشورة أو غير مقشورة	
إعفاء	٠,٢٤		-- غيرها	٠٧.١٠٢.٩٠
			-- خضر آخر	
إعفاء	٠,١٥		-- هليون و ارضي شوكي	٠٧.١٠٨.١٠
إعفاء	٠,٦٠		-- فطر	٠٧.١٠٨.٤٠

			خضر محفوظة مؤقتا (مثلا بغاز ثاني أكسيد الكبريت أو في الماء المملح أو المكبرت أو المضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر	جزء من ٠٧١١
			- زيتون	
إعفاء	٠,٠٩		-- في ماء مملح	٠٧ ١١ ٢٠ ١٠
إعفاء	٠,١٨		-- غيرها	٠٧ ١١ ٢٠ ٩٠
إعفاء	٠,٠٦		- كبير	٠٧ ١١ ٩٠ ٤٠
			خضر مجففة، كاملة أو مقطعة أو مشرحة أو مكسرة أو مسحوقة، ولكن غير محضرة بطريقة أخرى	جزء من ٠٧١٢
إعفاء	١٢,٣٨	%٢٠٩	- بصل	
			- فطر، فطر من جنس اوريكولاريا، فطر هلامي (من جنس تروبيلا) وكما	
إعفاء	٠,٠٦		-- فطر من جنس أجاريكوس	٠٧ ١٢ ٣١ ٠٠
إعفاء	٠,٠٦		-- فطر هلامي	٠٧ ١٢ ٣٢ ٠٠
			-- غيرها	
			--- كما	٠٧ ١٢ ٣٩ ٠١
			--- غيرها	٠٧ ١٢ ٣٩ ٠٩
			- خضر آخر خليط خضر	
إعفاء	٠,٠٣		-- ثوم	٠٧ ١٢ ٩٠ ٢٠
إعفاء	إعفاء		--- غيرها	٠٧ ١٢ ٩٠ ٤٠
			-- غيرها	
إعفاء	١٢,٣٨	%٢٠٩	--- طماطم	٠٧ ١٢ ٩٠ ٩١
إعفاء	١٢,٣٨	%٢٠٩	--- جزر	٠٧ ١٢ ٩٠ ٩٢
إعفاء	١٢,٣٨	%٢٠٩	--- غيرها بما فيها خليط خضر	٠٧ ١٢ ٩٠ ٩٩
			بقول قرنية يابسة مقشورة، وإن كانت منزوعة الغلالة أو مفلوكة أو مفصصة أو مكسرة	جزء من ٠٧١٣
			- بازلاء (بيسوم ساتيفوم)	
إعفاء	٢,٥١	%٢٦٠	-- غيرها	٠٧ ١٣ ١٠ ٠٩
			- حمص	
إعفاء		إعفاء	-- غيرها	٠٧ ١٣ ٢٠ ٩٠
			- لوبياء أو فاصوليا (فيجنا، فاسولوس)	
إعفاء	٢,٥١	%٢٦٠	- لوبياء أو فاصوليا من جنس فيجنا مونجو (L) هبير أو فيجنا راديئاتا (L) ويلكزيك)	٠٧ ١٣ ٣١ ٠٠
إعفاء	٢,٥١	%٢٦٠	- لوبياء أو فاصوليا حمراء صغيرة (اندوكي) (فاسولوس أو فيجنا انجولاريس)	٠٧ ١٣ ٣٢ ٠٠
إعفاء	٢,٥١	%٢٦٠	-- لوبياء أو فاصوليا عادية (فاسولوس فولجارييس)	٠٧ ١٣ ٣٣ ٠٠
إعفاء	٢,٥١	%٢٦٠	-- غيرها	٠٧ ١٣ ٣٩ ٠٠
			- عدس	
إعفاء		إعفاء	-- غيرها	٠٧ ١٣ ٤٠ ٩٠
			- فول عريض (فيسيا فابا ماجور) وفول صغير (فيسيا فابا ايجويتا وفيسيا فابا ميتور)	
إعفاء		إعفاء	-- غيرها	٠٧ ١٣ ٥٠ ٩٠
إعفاء	٢,٥١	%٢٦٠	- غيرها	٠٧ ١٣ ٩٠ ٠٠

			جزء من ٠٧١٤	جنود المنيهوط (مانيوق) والاراروت والسحلب، قلفاس رومي، بطاطا حلوه، جذور ودرنات مماثلة غزيرة النشا أو الاينولين، طازجة أو مبردة أو مجمدة أو مجففة كاملة أو مقطعة أو بشكل مكثلات؛ لب النخيل الهندي (ساجو)
				- جذور منيهوط (مانيوق)
إعفاء	٠,٠٣		٠٧١٤١٠٩٠	-- غيرها
				- بطاطا حلوة (جزر يمانى)
إعفاء	٠,٠٤		٠٧١٤٢٠٩٠	-- غيرها
			٠٨٠١	جوز الهند وجوز البرازيل وجوز الكاشو (لوز هندي)، طازجة أو جافة، بقشرها أو بدونه
				- جوز الهند (نارجيل)
إعفاء	إعفاء	إعفاء	٠٨٠١١١٠٠	-- مجفف.
إعفاء	إعفاء	إعفاء	٠٨٠١١٩٠٠	-- غيره
				- جوز البرازيل:
إعفاء	إعفاء	إعفاء	٠٨٠١٢١٠٠	-- بقشره
إعفاء	إعفاء	إعفاء	٠٨٠١٢٢٠٠	-- مقشر
				- جوز الكاجو (لوز هندي):
إعفاء	إعفاء	إعفاء	٠٨٠١٣١٠٠	-- بقشره
إعفاء	إعفاء	إعفاء	٠٨٠١٣٢٠٠	-- مقشر
			٠٨٠٢	ثمار قشرية آخر، طازجة أو جافة، بقشرها أو بدونه
				- لوز
إعفاء	٠,٠١		٠٨٠٢١١٠٠	-- بقشره
إعفاء	٠,٠١		٠٨٠٢١٢٠٠	-- مقشر
إعفاء				- بندق (كوريلوس):
إعفاء	٠,٠١		٠٨٠٢٢١٠٠	-- بقشره
إعفاء	٠,٠١		٠٨٠٢٢٢٠٠	-- مقشر
				- جوز عادي:
إعفاء	٠,٠٥		٠٨٠٢٣١٠٠	-- بقشره
إعفاء	٠,٠٥		٠٨٠٢٣٢٠٠	-- مقشر
إعفاء	H ٢,٠٠		٠٨٠٢٤٠٠٠	- كستناء (كستانا)
إعفاء	٠,٢٤		٠٨٠٢٥٠٠٠	- فستق حليبي:
إعفاء	٠,٠٣		٠٨٠٢٩٠١٠	-- جوز البقان
إعفاء	٠,٢٤		٠٨٠٢٩٠٩١	--- نوى ثمر الصنوبر
إعفاء	٠,٢٤		٠٨٠٢٩٠٩٩	--- غيرها
إعفاء		إعفاء	٠٨٠٣٠٠٠٠	موز، بما فيه موز البلاتان، طازج أو مجفف
			٠٨٠٤	تمر وتين وأناناس و أوفوكادو (كمثرى أمريكى) وجوافه ومنجه، ومنجوستين، طازجة أو مجففة
إعفاء	٠,٠٣		٠٨٠٤١٠٠٠	- تمر
				- تين
إعفاء	٠,٠٩		٠٨٠٤٢٠١٠	-- طازج
إعفاء	٠,٠١		٠٨٠٤٢٠٩٠	-- غيرها
إعفاء		إعفاء	٠٨٠٤٣٠٠٠	- أناناس.

إعفاء	٠,٠٤		- أفوكادو	٠٨٠٤٤٠٠٠
			- جوافه، منجه و مانجوستين:	
إعفاء	٠,٠٤		-- جوافه	٠٨٠٤٥٠٠١
إعفاء	٠,٠٤		-- منجه	٠٨٠٤٥٠٠٢
إعفاء	٠,٠٤		-- منجوستين	٠٨٠٤٥٠٠٣
			حمضيات، طازجة أو مجففة	جزء من ٠٨٠٥
			- برتقال	
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٥١٠٩٠
			- يوسفى أو ماندرينه (بما فيها التانجارين والساتسوما)، كلمنتينا، ولكنج وغيرها من الحمضيات المهجنة	
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٥٢٠٩٠
			- ليمون هندي (جريب فروت)	
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٥٤٠٩٠
			- ليمون حامض (سيترس ليمون، سيترس ليمونوم)، ليم (سيترس اروانثيفوليا، سيترس لاتيفوليا)	
			-- غيرها	
إعفاء		إعفاء	--- ليمون	٠٨٠٥٥٠٢٠
إعفاء	H ٠,٤٠		--- ليم	٠٨٠٥٥٠٣٠
			-- غيرها	
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٥٩٠٩٠
			عنب، طازج أو مجفف	٠٨٠٦
			- طازج	
			من ١ أغسطس لغاية ٢٨/٢٩ فبراير	
إعفاء	H ٠,٤٠		--- عنب ماندة	٠٨٠٦١٠١١
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٦١٠١٩
			من ١ مارس لغاية ٣١ يوليو	
إعفاء	H ٠,٤٠		--- عنب ماندة	٠٨٠٦١٠٩١
إعفاء	H ٠,٤٠		-- غيرها	٠٨٠٦١٠٩٩
إعفاء		إعفاء	- مجفف	٠٨٠٦٢٠٠٠
			بطيخ (بما فيه الشمام) و بابايا، طازج	٠٨٠٧
			- بطيخ (بما فيه الشمام)	
إعفاء		إعفاء	--- بطيخ أصفر (شمام و قاوون)	٠٨٠٧١١٠٠
إعفاء		إعفاء	--- غيرها	٠٨٠٧١٩٠٠
إعفاء	٠,١٢		- بابايا	٠٨٠٧٢٠٠٠
			تفاح وكمثرى وسفرجل، طازجة	جزء من ٠٨٠٨
			- تفاح	
إعفاء	٠,٠٣		-- من ١ ديسمبر لغاية ٣٠ ابريل	٠٨٠٨١٠٢٢
			- كمثرى وسفرجل	
			-- كمثرى	
إعفاء	٠,٠٢		-- من ١ ديسمبر لغاية ١٠ أغسطس	
إعفاء	٠,٠٩		-- سفرجل	٠٨٠٨٢٠٦٠
			فواكه أخرى، طازجة	جزء من ٠٨١٠

			- توت الأرض (فريز أو فراولة)	
إعفاء	٠,١٨		-- من ١٥ ابريل لغاية ٨ يونيو	٠٨١٠١٠١١
			-- من ٩ يونيو لغاية ٣١ أكتوبر	
إعفاء	٧,٢١	%٨٠	--- من ١٠ سبتمبر لغاية ٣١ أكتوبر	٠٨١٠١٠٢٥
إعفاء	١٣,٢٩	%١٠٠	-- من ١ نوفمبر لغاية ٣١ مارس	٠٨١٠١٠٣٠
إعفاء	٠,٣٦		-- من ١ ابريل لغاية ١٤ ابريل	٠٨١٠١٠٤٠
			- توت العليق وتوت عادي	
			-- غيرها	
إعفاء	٠,٠٩		--- توت العليق	٠٨١٠٢٠٩١
إعفاء	٠,٠٩		--- غيرها	٠٨١٠٢٠٩٩
			- عنبيات وفواكه آخر من نوع فاكسينوم	
إعفاء		إعفاء	-- عنب كاوبري	٠٨١٠٤٠١٠
			-- غيرها	
إعفاء	٠,٠٩		--- عنب كرانبيري	٠٨١٠٤٠٩١
إعفاء	٠,٠٩		--- غيرها	٠٨١٠٤٠٩٩
إعفاء	٠,٠٦		- كيوي	٠٨١٠٥٠٩٩
إعفاء	٠,٠٦		- دوريان	٠٨١٠٦٠٩٩
			-- غيرها	
إعفاء		إعفاء	- عنب كلاوديري	٠٨١٠٩٠١٠
إعفاء	٠,٠٦		-- غيرها	٠٨١٠٩٠٩٠
			جزء من ٠٨١٢	
			فواكه وثمار، محفوظة مؤقتاً (مثلاً بغاز ثاني أكسيد الكبريت أو في ماء مملح أو مكبريت أو مضاف إليه مواد آخر بقصد الحفظ المؤقت) ولكن غير صالحة بحالتها هذه للاستهلاك المباشر	
			-- غيرها	
إعفاء		إعفاء	-- حمضيات	٠٨١٢٩٠١٠
إعفاء		إعفاء	-- مشمش وخوخ	٠٨١٢٩٠٢٠
			٠٨١٣	
			فواكه مجففة غير تلك المذكورة في البنود ٠٨,٠١ إلى ٠٨,٠٦، خليط من أثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل	
إعفاء	٠,١٢		-- مشمش	٠٨١٣١٠٠٠
إعفاء		إعفاء	- خوخ أو برقوق من نوع (برونوس دوميستكا)	٠٨١٣٢٠٠٠
إعفاء	٤,٨٣	%١٨٨	- تفاح	٠٨١٣٣٠٠٠
			- فواكه آخر:	
إعفاء	٤,٨٣	%١٨٨	--- كرز (وشنة)	٠٨١٣٤٠٠١
إعفاء	٤,٨٣	%١٨٨	- فواكه آخر	٠٨١٣٤٠٠٢
			- خليط ثمار قشرية أو فواكه مجففة من الأنواع المذكورة في هذا الفصل	
إعفاء	٠,٠٢		-- مكونة بصفة أساسية من أثمار البند ٠٨٠٢	٠٨١٣٥٠١٠
			-- غيرها	
إعفاء	٤,٨٣	%١٨٨	-- مخاليط مكونة بصفة أساسية من أثمار البند ٠٨٠١ أو البند ٠٨٠١ و البند ٠٨٠٢	٠٨١٣٥٠٩١
إعفاء	٤,٨٣	%١٨٨	-- مخاليط مكونة بصفة أساسية من أثمار البند ٠٨٠١ - ٠٨٠٦	٠٨١٣٥٠٩٢
إعفاء	٤,٨٣	%١٨٨	-- مخاليط آخر	٠٨١٣٥٠٩٩

إعفاء	إعفاء	إعفاء	قشور حمضيات وقشور بطيخ (بما فيه الشمام)، طازجة أو مجمدة أو مجففة أو محفوظة مؤقتاً في ماء مملح أو مكبرت أو مضاف إليه مواد آخر بقصد الحفظ الموقت	٠٨١٤٠٠٠٠
إعفاء		٤,٥٠%	مته (ماتيه)	٠٩٠٣٠٠٠٠
			فلفل من جنس بيبر؛ ثمار من جنس كابسكوم (فليفلة حارة) أو من جنس بيمنتا (فلفل حلو)، مجففة أو مجروشة أو مسحوقة	٠٩٠٤
			- فلفل	
إعفاء	إعفاء	إعفاء	-- غير مجروش ولا مسحوق	٠٩٠٤ ١١ ٠٠
إعفاء	إعفاء	إعفاء	-- مجروش أو مسحوق	٠٩٠٤ ١٢ ٠٠
إعفاء	إعفاء	إعفاء	- ثمار من جنس كابسكوم (فليفلة حارة) أو منجنس بيمنتا (فلفل حلو) مجففة أو مجروشة أو مسحوقة	٠٩٠٤ ٢٠ ٠٠
إعفاء	إعفاء	إعفاء	فانيليا	٠٩٠٥٠٠٠٠
			قرفة وأزهار شجرة القرفة	٠٩٠٦
			- غير مجروشة ولا مسحوقة:	
إعفاء	إعفاء	إعفاء	-- قرفة (سيناموم زيلانيكوم بلوم)	٠٩٠٦ ١١ ٠٠
إعفاء	إعفاء	إعفاء	-- غيرها	٠٩٠٦ ١٩ ٠٠
إعفاء	إعفاء	إعفاء	- مجروشة أو مسحوقة	٠٩٠٦ ٢٠ ٠٠
إعفاء	إعفاء	إعفاء	قرنفل (كيبوش وسيقان وثمار)	٠٩٠٧٠٠٠٠
			جوز الطيب وبسياسته وحب الهال (فاقلة)	٠٩٠٨
إعفاء	إعفاء	إعفاء	- جوز الطيب	٠٩٠٨ ١٠ ٠٠
إعفاء	إعفاء	إعفاء	- بسياسة جوز الطيب	٠٩٠٨ ٢٠ ٠٠
إعفاء	إعفاء	إعفاء	- حب الهال (فاقلة)	٠٩٠٨ ٣٠ ٠٠
			بذور ينسون أو ينسون صيني(جاذبية) وشمر وكزبرة وكمون وكراوية؛ حبات عرعر	٠٩٠٩
إعفاء	٠,١٠		- بذور ينسون (بذور جاذبية)	٠٩٠٩ ١٠ ٠٠
إعفاء	٠,١٠		- بذور كزبرة	٠٩٠٩ ٢٠ ٠٠
إعفاء	٠,١٠		- بذور كمون	٠٩٠٩ ٣٠ ٠٠
إعفاء	٠,١٠		- بذور كراوية	٠٩٠٩ ٤٠ ٠٠
			- بذور شمر؛ حبات عرعر	
إعفاء	٠,١٠		-- شمر	٠٩٠٩ ٥٠ ٠٠
إعفاء	٠,٠٤		-- حبات عرعر	٠٩٠٩ ٥٠ ٢٠
			زنجبيل وزعفران وكركم وزعتر وأوراق غار (رند) وكاري وبهارات وتوابل آخر	٠٩١٠
إعفاء		إعفاء	- زنجبيل	٠٩١٠ ١٠ ٠٠
إعفاء		إعفاء	- زعفران	٠٩١٠ ٢٠ ٠٠
إعفاء	٠,١٥		- كركم	٠٩١٠ ٣٠ ٠٠
			- بهارات وتوابل آخر:	
إعفاء	٠,١٥		-- مخاليط مذكورة في الملاحظة ١/ب من هذا الفصل	٠٩١٠ ٩١ ٠٠
			-- غيرها:	
إعفاء		إعفاء	--- كاري	٠٩١٠ ٩٩ ٢٠
إعفاء		إعفاء	--- زعتر وأوراق غار	٠٩١٠ ٩٩ ٣٠
إعفاء	٠,١٥		--- غيرها	٠٩١٠ ٩٩ ٩٠

			ذرة	جزء من ١٠٠٥
إعفاء		إعفاء	- تقاوي للذرة	١٠٠٥ ١٠٠٠
			- غيرها:	
إعفاء		إعفاء	-- غيرها	١٠٠٥ ٩٠ ١٠
			ارز	جزء من ١٠٠٦
			- ارز غير مقشور (ارز بغلافه الزهري)	١٠٠٦ ١٠٠٠
إعفاء		إعفاء	-- غيرها	١٠٠٦ ١٠٩٠
			- ارز مقشور (ارز أسمر)	
إعفاء		إعفاء	-- غيرها	١٠٠٦ ٢٠ ٩٠
			- ارز مضروب كلياً أو جزئياً وإن كان ممسوحاً أو ملمعاً	
إعفاء	٠,١٢		-- للاستهلاك البشري	١٠٠٦ ٣٠ ١٠
إعفاء	٠,٠٤		-- غيرها	١٠٠٦ ٤٠ ٩٠
			- ارز مكسر	
إعفاء	٠,١٢		-- للاستهلاك البشري	١٠٠٦ ٤٠ ١٠
إعفاء	٠,٠٤		-- غيرها	١٠٠٦ ٤٠ ٩٩
			حبوب السور غوم	جزء من ١٠٠٧
إعفاء		إعفاء	- غيرها	١٠٠٧ ٠٠ ٩٠
			حنطة سوداء ودخن وحبوب العصافير؛ حبوب آخر	جزء من ١٠٠٨
			- حنطة سوداء	
إعفاء		إعفاء	-- غيرها	١٠٠٨ ١٠ ٩٠
			- دخن	
إعفاء		إعفاء	-- غيرها	١٠٠٨ ٢٠ ٩٠
			- حبوب العصافير	
إعفاء	٠,٠٩		-- غيرها	١٠٠٨ ٣٠ ٩٠
			دقيق حبوب (عدا دقيق الحنطة {قمح} أو دقيق خليط الحنطة مع شيلم)	جزء من ١١٠٢
			- دقيق ذرة	
إعفاء		إعفاء	-- غيرها	١١٠٢ ٢٠ ٩٠
			- غيرها	
			-- دقيق حنطة (قمح) أو ارز	
إعفاء	٣,٣٠	%٣٧٠	-- غيرها	١١٠٢ ٩٠ ٠٢
			جريش وسميد (كريات حبوب مكتلة)	جزء من ١١٠٣
			- جريش و سميد	
			-- من ذرة	
إعفاء		إعفاء	-- غيرها	١١٠٣ ١٣ ٩٠
			-- من حبوب آخر	
			-- من ارز	
إعفاء		إعفاء	-- غيرها	١١٠٣ ١٩ ٢٠
			حبوب مشغولة بطريقة أخرى (مثلاً مقشورة أو مفلطحة أو مدورة أو مقطعة أو مكسرة بشكل رقائق)، باستثناء الأرز الداخلة في البند ١٠٠٦؛ نبت الحبوب، كامل أو مفلطح أو مطحون أو بشكل رقائق	جزء من ١١٠٤

			- حبوب أخر مفطحة أو بشكل رقائق	
			-- من ذرة	
إعفاء		إعفاء	--- غيرها	١١٠٤ ٢٣ ٩٠
			-- من حبوب أخر	
			-- من حنطة سوداء	
إعفاء	٣,٥٠	%٣٣٨	---- غيرها	١١٠٤ ٢٩ ٠٢
			--- دخن	
إعفاء	٣,٥٠	%٣٣٨	---- غيرها	١١٠٤ ٢٩ ٠٤
			جزء من ١١٠٦	
			دقيق وسميد ومساحيق البقول القرنية اليابسة الداخلة في البند ٠٧,١٣، دقيق وسميد ومسحوق لب النخل الهندي (ساجو) ودقيق وسميد ومسحوق الجذور والدرنات الداخلة في البند ٠٧,١٤ أو المنتجات المذكورة في الفصل (٨) - من البقول القرنية اليابسة الداخلة في البند ٠٧,١٣	
إعفاء	٠,٠٦		-- غيرها	١١٠٦ ١٠ ٩٠
			- من المنتجات المذكورة في الفصل (٨)	
إعفاء	٠,٠٤		--- غيرها	١١٠٦ ٣٠ ٩٠
			جزء من ١١٠٧	
			شعير ناشط (مالت)، وإن كان محمصا	
			- غير محمص	
إعفاء		إعفاء	--- غيرها	١١٠٧ ١٠ ٩٠
			- محمص	
إعفاء		إعفاء	--- غيرها	١١٠٧ ٢٠ ٩٠
			جزء من ١١٠٩	
			جلوتين الحنطة (القمح)، وإن كان جاف	
إعفاء		%١,٥	- غيرها	١١٠٧ ٢٠ ٩٠
			جزء من ١٢٠١	
			فول الصويا، وإن كان مكسراً	
إعفاء		إعفاء	--- غيرها	١٢٠١ ٠٠ ٩٠
			جزء من ١٢٠٢	
			فول سوداني، غير محمص أو مطبوخ بطريقة أخرى، وإن كان مقشوراً أو مكسراً	
			- بقشره	
إعفاء		إعفاء	--- غيرها	١٢٠٢ ١٠ ٩٠
			- مقشور، وإن كان مكسراً	
إعفاء		إعفاء	--- غيرها	١٢٠٢ ٢٠ ٩٠
			جزء من ١٢٠٣	
			لب نارجيل (كوبرا)	
إعفاء		إعفاء	--- غيرها	١٢٠٣ ٠٠ ٩٠
			جزء من ١٢٠٤	
			بذر كتان، وإن كان مكسراً	
إعفاء		إعفاء	--- غيرها	١٢٠٤ ٠٠ ٩٠
			جزء من ١٢٠٥	
			بذر اللفت و السلجم، وإن كان مكسراً	
			- بذر اللفت و السلجم قليل الأيروسيك	
إعفاء		إعفاء	--- غيرها	١٢٠٥ ١٠ ٩٠
			- غيرها	
إعفاء		إعفاء	--- غيرها	١٢٠٥ ٩٠ ٩٠
			جزء من ١٢٠٦	
			بذر عباد الشمس، وإن كان مكسراً	

إعفاء		إعفاء	--- غيرها	١٢٠٦٠٠٩٠
			أثمار و بذور زيتية أخرى، وإن كانت مكسرة	جزء من ١٢٠٧
			- بذور قطن	
إعفاء		إعفاء	--- غيرها	١٢٠٧٢٠٩٠
			- بذور سمسم	
إعفاء		إعفاء	--- غيرها	١٢٠٧٤٠٩٠
			- بذور خردل	
إعفاء	٠,٠٨		--- غيرها	١٢٠٧٥٠٩٠
			- غيرها	
			-- بذور خشخاش	
إعفاء		إعفاء	--- غيرها	١٢٠٧٩١٩٠
			-- غيرها	
إعفاء		إعفاء	--- غيرها	١٢٠٧٩٩٩٠
			دقيق وسميد بذور وثمار زيتية، عدا دقيق وسميد الخردل	جزء من ١٢٠٨
			- من فول الصويا	
إعفاء		إعفاء	-- غيرها	١٢٠٨١٠٩٠
			- غيرها	
إعفاء		إعفاء	-- غيرها	١٢٠٨٩٠٩٠
			بذور وثمار ونوى معده للبذار	جزء من ١٢٠٩
إعفاء	٠,٧٢		- بذور شوندر السكر	١٢٠٩١٠٠٠
إعفاء	٠,١٨		- بذور نباتات عشبية تزرع أساسا من أجل أزهارها	١٢٠٩٣٠٠٠
			--- غيرها	
إعفاء	٠,٧٢		---- بذور ملفوف	١٢٠٩٩١٩١
إعفاء	٠,٧٢		---- غيرها	١٢٩١٩٩٩٩
إعفاء		إعفاء	-- غيرها	١٢٠٩٩٩٠٠
			أثمار ( أقماع ) حشيشه الدينار، طازجة، أو مجففة، وإن كانت مجروشة أو مسحوقة أو بشكل كريات مكثلة؛ غبار حشيشه الدينار	١٢١٠
إعفاء	٠,٠٨		- أثمار (أقماع) حشيشه الدينار غير مجروشة ولا مسحوقة ولا بشكل مكتلات	١٢١٠١٠٠٠
إعفاء		٤,٥%	- أثمار (أقماع) حشيشه الدينار مجروشة أو مسحوقة أو بشكل كريات مكتلة؛ غبار حشيشه الدينار	١٢١٠٢٠٠١
إعفاء		٤,٥%	- غبار حشيشه الدينار	١٢١٠٢٠٠٢

			نباتات وأجزاءها، بما فيها البذور والأثمار من النوع المستعمل أساسا في صناعة العطور أو في الصيدلة أو في أغراض إبادة الحشرات، أو الطفيليات أو الفطريات، أو في أغراض مماثلة، طازجة أو مجففة وإن كانت مقطعة أو مكسرة أو مسحوقة	١٢١١
إعفاء		إعفاء	- جذور جنسنج	١٢١١ ٢٠٠٠
إعفاء		إعفاء	- أوراق الكوكا	١٢١١ ٣٠٠٠
إعفاء		إعفاء	- قش خشخاش	١٢١١ ٤٠٠٠
إعفاء		إعفاء	- غيرها:	١٢١١ ٩٠٠٠
			قرون خرنوب (خروب) وأعشاب بحرية وغيرها من الطحالب المائية وشوندر السكر وقصب السكر، طازجة أو مبردة أو مجمدة أو جافة، وإن كانت مطحونة؛ نوى ولب (قلب) الفواكه ومنتجات نباتية آخر (بما في ذلك جذور الهندباء البرية غير المحمصة من فصيلة شيكوريا أنتيبوس ساتيفوم) من النوع المستخدم أساساً للاستهلاك البشري، غير مذكورة ولا داخلة في مكان آخر	جزء من ١٢١٢
إعفاء		إعفاء	- أعشاب بحرية وغيرها من الطحالب المائية	١٢١٢ ٢٠٩٠
إعفاء		إعفاء	- الممشش والبرقوق (دراق) (بما فيه النيكتارين) و نوى ولب (قلب) الخوخ	١٢١٢ ٣٠٠٠
			-- شوندر السكر	
إعفاء		إعفاء	--- غيرها	١٢١٢ ٩١٩٠
			-- غيرها	
إعفاء		إعفاء	--- غيرها	١٢١٢ ٩٩٩٠
			صمغ اللك؛ صمغ راتنجات وصمغ راتنجية وراتنجات زيتية (مثل البلاسم)، طبيعية	جزء من ١٣٠١
إعفاء		إعفاء	- صمغ عربي	١٣٠١ ٢٠٠٠
إعفاء		إعفاء	- غيرها	١٣٠١ ٩٠٠٠
			عصارات وخلصات نباتية، مواد بكتينية، بكتينات وبكتات، آجار - آجار وغيرها من مواد مخاطية ومكثفات، مشتقة من منتجات نباتية، وإن كانت معدلة	جزء من ١٣٠٢

			- عصارات وخلصات نباتية	
إعفاء		٤,٥%	-- أفيون	١٣٠٢١١٠٠
			شحوم ودهون فصائل البقر أو الضأن أو الماعز عدا الداخلة في البند ١٥,٠٣	جزء من ١٥٠٢
إعفاء	٠,٠١		-- غيرها	١٥٠٢٠٠٩٠
إعفاء	٠,٠١		ستيارين دهن وشحم الخنزير وزيت دهن الخنزير وستيارين زيتي، وزيت دهن وشحم ومرجرين زيتي، غير مستحلبة ولا مخلوطة ولا محضرة بأي طرق أخرى	١٥٠٣٠٠٠٠
			دهون وزيوت حيوانية أخرى وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً	جزء من ١٥٠٦
			- غيرها	
إعفاء		٥,٥%	-- دهون وزيوت عظام	١٥٠٦٠٠٢١
			-- غيرها	
إعفاء		إعفاء	--- غيرها	١٢٠٦٠٠٩٩
			زيت فول الصويا وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً	جزء من ١٥٠٧
إعفاء	٠,٠٣		--- غيرها	١٢٠٧١٠٩٠
			زيت فول سوداني وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً	جزء من ١٥٠٨
			- زيت خام	
إعفاء	٠,٠٣		--- غيرها	١٢٠٨١٠٩٠
			زيت زيتون وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً	جزء من ١٥٠٩
			- زيت العصرة الأولى (زيت بكر)	
إعفاء		إعفاء	-- غيرها	١٢٠٩١٠٩٠
			- غيرها	
إعفاء		إعفاء	-- غيرها	١٢٠٩٩٠٩٠
			زيوت أخرى وجزيئاتها مستحصل عليها من زيتون فقط، وإن كانت مكررة ولكن غير معدلة كيميائياً، بما في ذلك مخاليط تلك الزيوت أو جزيئاتها مع زيوت أو جزيئات أخرى داخلة في البند ١٥,٠٩	جزء من ١٥١٠

إعفاء		إعفاء	-- غيرها	١٢١٠٠٠٩٠
			زيت نخيل وجزيئاته، وإن كان مكرراً، ولكن غير معدل كيميائياً	جزء من ١٥١١
			- زيت العصرة الأولى (زيت بكر)	
إعفاء		إعفاء	-- غيرها	١٢١١١٠٩٠
			- غيرها	
إعفاء		إعفاء	-- غيرها	١٢١١٩٠٩٩
			زيوت بذور عباد الشمس أو بذور القرطم أو بذور القطن وجزيئاته، وإن كانت مكررة، ولكن غير معدلة كيميائياً	جزء من ١٥١٢
			- زيت بذور عباد الشمس أو القرطم وجزيئاتها	
			- زيت العصرة الأولى (زيت بكر)	
إعفاء	٠,٠٥		-- غيرها	١٢١٢١١٩٠
			- زيت بذرة القطن وجزيئاته:	
			-- زيت خام وإن نزع منه الجوسيبول	
إعفاء	٠,٠٥		-- غيرها	١٢١٢٢١٩٠
			زيوت جوز الهند (كوبيرا) أو نوى ثمرة النخيل أو نوى نخل البرازيل (ياباسو) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً	جزء من ١٥١٣
			- زيت جوز الهند (كوبيرا) وجزيئاته:	
			-- زيت خام	
إعفاء	٠,٠٣		-- غيرها	١٢١٣١١٩٠
			- زيت نوى ثمرة النخيل أو نوى نخيل البرازيل (ياباسو) وجزيئاته	
			-- زيت خام	
إعفاء	٠,٠٣		-- غيرها	١٢١٣٢١٩٠
			زيت لفت سلجم أو خردل وجزيئاتها، وأن كانت مكررة، ولكن غير معدلة كيميائياً	جزء من ١٥١٤
			- زيت لفت أو سلجم وجزيئاتها محتوي على نسبة قليلة من حامض الايروسيك:	

			-- زيت خام	
إعفاء	٠,٠٥		-- غيرها	١٥١٤١١٩٠
			- غيرها	
			-- زيت خام	
إعفاء	٠,٠٥		-- غيرها	١٥١٤٩١٩٠
			زيوت ودهون نباتية ثابتة آخر (بما فيها زيت جوجوبا) وجزيئاتها، وإن كانت مكررة، ولكن غير معدلة كيميائياً	جزء من ١٥١٥
			- زيت بذر الكتان وجزيئاته:	
			-- زيت خام	
إعفاء	٠,٠٥		-- غيرها	١٥١٥١١٩٠
			- زيت الذرة وجزيئاته:	
			-- زيت خام	
إعفاء	٠,٠٥		-- غيرها	١٥١٥٢١٩٠
			- زيت خروج وجزيئاته	
إعفاء		اعفاء	-- غيرها	١٥١٥٣٠٩٠
			- زيت سمسم وجزيئاته:	
إعفاء	٠,٠٥		-- زيت خام	١٥١٥٥٠٢٠
			-- غيره	
إعفاء		اعفاء	-- زيت ثمرة الكاشو غير معد لغرض التغذية	١٥١٥٩٠٢١
إعفاء		اعفاء	-- زيت جوجوبا وجزيئاته غير معد لغرض التغذية	١٥١٥٩٠٣٢
			دهون وشحوم وزيوت حيوانية أو نباتية وجزيئاتها، مهدرجة، كلياً أو جزئياً، معدلة الأسترة (المتغيرة أسترتها)، أو معاد أسترتها أو جليسيرينية. محولة بطريقة الأليز، وإن كانت مكررة، ولكن غير محضرة أكثر من ذلك	جزء من ١٥١٦
			- دهون وشحوم وزيوت حيوانية وجزيئاتها	
			-- غيرها	

إعفاء		١٤,٤%	--- غيرها	١٥ ١٦ ٢٠ ٩٠
			مرجرين؛ مخاليط أو محضرات غذائية من دهون أو شحوم أو زيوت نباتية أو حيوانية أو من جزيئات دهون أو شحوم أو زيوت مختلفة داخلية في هذا الفصل، عدا الدهون والشحوم والزيوت الصالحة للأكل وجزيئاتها الداخلة في البند ١٥,١٦	جزء من ١٥١٧
			- غيرها	
			-- غيرها	
			--- غيرها	
إعفاء	٠,٠٢		---- غيرها	١٥ ١٧ ٩٠ ٨٠
			زيوت ودهون وشحوم حيوانية أو نباتية وجزيئاتها، مغلية أو مؤكسدة أو منزوع ماؤها أو مكبرسة، أو منقوخة أو موحدة الجزيئات (مبلمرة) بالتسخين في الفراغ أو في غاز خامل أو معدلة كيميائياً بطريقة أخرى باستثناء ما يدخل منها في البند ١٥,١٦؛ مخاليط ومحضرات غير صالحة للأكل من الشحوم أو الدهون أو الزيوت الحيوانية أو النباتية أو من جزيئات الشحوم والدهون والزيوت المختلفة الواردة في هذا الفصل، غير مذكورة ولا داخلية في مكان آخر	جزء من ١٥١٨
			- غيرها	
إعفاء		اعفاء	-- زيت التانغ وغيره من زيوت الخشب المماثلة	١٥ ١٨ ٠٠ ٢١
إعفاء	٠,٠٨		-- زيوت التجفيف	١٥ ١٨ ٠٠ ٣١
إعفاء	٠,٠٧		زيت الكتان	١٥ ١٨ ٠٠ ٤١
			سكر قصب أو سكر شوندر (بنجر) و سكروز نقي كيميائياً، بحالته الصلبة	جزء من ١٧٠١
			- سكر خام لا يحتوي على منكهات أو مواد تلوين مضافة:	
			-- سكر قصب:	
إعفاء	٠,٠٣		--- غيره	١٧ ٠١ ١١ ٩٠
			-- سكر شوندر (بنجر)	

إعفاء	٠,٠٣		١٧٠١١٢٩٠	--- غيره
				- غيره
				--- غيره
إعفاء	٠,٠٣		١٧٠١٩٩٩١	---- كتل أو مسحوق
				---- غيره من أنواع السكر
إعفاء	٠,٠٣		١٧٠١٩٩٩٥	---- في عبوات لبيع التجزئة لا يتعدى وزنها ٢٤ كجم
إعفاء	٠,٠٣		١٧٠١٩٩٩٩	---- غيره (سائب أو في عبوات لبيع الجملة)
			جزء من ١٧٠٢	أنواع سكر آخر، بما فيها الكنتوز و المالتوز والجلوكوز و الفركتوز النقية كيميائياً، وفي حالتها الصلبة؛ سوائل سكرية غير محتوية على منكهات أو مواد تلوين مضافة؛ أبدال غسل (غسل صناعي) وإن كانت ممزوجة بعسل طبيعي؛ سكر وغسل أسود محروقان (كاراميل)
				- لكتوز وسائل لكتوز:
				-- يحتوي وزناً على ٩٩% أو أكثر من الكنتوز معبراً عنه بـ لكتوز لاماني محسوباً على المادة الجافة
إعفاء	اعفاء		١٧٠٢١١٩٠	-- غيرها
				-- غيرها
إعفاء	اعفاء		١٧٠٢١٩٩٠	-- غيرها
				- سكر فيقرب وسائل فيقرب
إعفاء	اعفاء		١٧٠٢٢٠٩٠	-- غيرها
				- أنواع آخر من الفركتوز وسائل الفركتوز تحتوي على أكثر من ٥٠% وزناً من الفركتوز محسوباً على الحالة الجافة باستثناء السكر المنعكس
إعفاء	اعفاء		١٧٠٢٦٠٩٠	-- غيرها
			جزء من ١٧٠٣	عسل أسود (دبس سكر) ناتج من استخلاص أو تكرير السكر
				- عسل أسود (دبس سكر)
إعفاء	اعفاء		١٧٠٣١٠٩٠	-- غيره
				- غيره
إعفاء	اعفاء		١٧٠٣٩٠٩٠	-- غيره
إعفاء	اعفاء		١٨٠١٠٠٠٠	حبوب كاكاو وكساراتها، وإن كانت محمصة
إعفاء	اعفاء		١٨٠٢٠٠٠٠	قشور وعصافات وغلالات ونفايات كاكاو آخر
			جزء من ٢٠٠١	خضر، فواكه، أثمار وأجزاء آخر من النباتات صالحة للأكل، محضرة أو محفوظة بالخل أو بحامض الخليك
				- غيرها
				-- خضر

إعفاء	٠,٦٠		--- كبير	٢٠٠١٩٠١٠
إعفاء	٠,٣٠		--- زيتون	٢٠٠١٩٠٢٠
			بندورة محضرة أو محفوظة بغير الخل أو حمض الخليك	جزء من ٢٠٠٢
			- بندورة، كاملة أو مقطعة	
إعفاء	١٢,٩٧	١٥١٥	-- غيرها	٢٠٠٢١٠٠٩
			فطر و كما، محضر أو محفوظ بغير الخل أو حمض الخليك	٢٠٠٣
			- فطر من جنس أجاريكوس	
إعفاء	٠,٦٠		-- محضر	٢٠٠٣١٠٠٢
إعفاء	٠,٦٠		-- غيره	٢٠٠٣١٠٠٨
إعفاء	٠,٦٠		- كما (فقع)	٢٠٠٣٢٠٠٠
			- غيره	
إعفاء	٠,٦٠		-- محضر	٢٠٠٣٩٠٠١
إعفاء	٠,٦٠		-- غيره	٢٠٠٣٩٠٠٩
			فواكه أو أثمار وأجزاء نباتات أخر صالحة للأكل محضرة أو محفوظة بطريقة أخرى، وإن أضيف إليها سكر أو مواد تحلية أخر أو كحول، غير مذكورة ولا داخلة في مكان أخر	جزء من ٢٠٠٨
			- أثمار قشرية وفول سوداني وبذور أخر وإن كانت مخلوطة	
	٢,٢٢	%٣٨٦,٠	-- غيرها، بما فيها المخاليط	٢٠٠٨١٩٠٠
إعفاء		إعفاء	- أناس	٢٠٠٨٢٠٠٠
			- حمضيات	
			-- غيرها	
إعفاء	٠,١٨		--- مندرين	٢٠٠٨٣٠٩١
إعفاء	٠,١٨		--- غيرها	٢٠٠٨٣٠٩٩
إعفاء	٨,٣٤	%٨٦,٠	- كمثرى (أجاص)	٢٠٠٨٤٠٠٠
إعفاء	٠,٠٥		- مشمش	٢٠٠٨٥٠٠٠
إعفاء	٠,٠٥		- دراق بما فيه النكتارين (خوخ)	٢٠٠٨٧٠٠٠
			عصير فواكه (بما فيها سلافة العنب) وعصير خضر، غير مختمر ولا مضاف إليه كحول، وإن أضيف إليه سكر أو مواد تحلية أخر	جزء من ٢٠٠٩
			- عصير برتقال:	
			-- مجمد	
			--- محتوي على سكر مضاف أو مواد تحلية أخر	
إعفاء	٠,٢٣		-- لا تزيد قيمة بريكس فيه عن ٦٧	٢٠٠٩١١١١
إعفاء	٠,٢٣		---- غيرها	٢٠٠٩١١١٩

			غيرها	
إعفاء		إعفاء	في أوعية تزن 3 كجم أو أكثر	٢٠٠٩١١٢٠
			غيرها	
إعفاء		إعفاء	مركز	٢٠٠٩١١٣٠
			غيرها	
إعفاء	٠,٠٨		-- لا تزيد قيمة بريكس فيه عن ٦٧	٢٠٠٩١١٩١
إعفاء	٠,٠٨		غيرها	٢٠٠٩١١٩٩
			-- غير مجمد، لا تزيد قيمة بريكس فيه عن ٢٠	
إعفاء	٠,٢٣		--- محتوي على سكر مضاف أو مواد تحلية آخر	٢٠٠٩١٢١٠
إعفاء		إعفاء	في أوعية تزن 3 كجم أو أكثر	٢٠٠٩١٢٢٠
إعفاء	٠,٠٨		غيرها	٢٠٠٩١٢٩٩
			-- غيرها	
			--- محتوي على سكر مضاف أو مواد تحلية آخر	
			-- لا تزيد قيمة بريكس فيه عن ٦٧	٢٠٠٩١٩١٢
إعفاء	٠,٢٣		غيرها	٢٠٠٩١٩١٩
إعفاء	٠,٢٣		غيرها	
إعفاء		إعفاء	في أوعية تزن 3 كجم أو أكثر	٢٠٠٩١٩٢٠
			غيرها	
إعفاء	٠,٠٨		-- لا تزيد قيمة بريكس فيه عن ٦٧	٢٠٠٩١٢٩٢
إعفاء	٠,٠٨		غيرها	٢٠٠٩١٩٩٩
			- عصير ليمون هندي (جريب فروت) بما فيها البوملي	
إعفاء		إعفاء	-- لا تزيد قيمة بريكس فيه عن ٢٠	٢٠٠٩٢١٠٠
إعفاء		إعفاء	-- غيره	٢٠٠٩٢٩٠٠
			- عصير حمضيات آخر:	
			-- قيمة بريكس لا تزيد عن ٢٠:	
إعفاء		إعفاء	في أوعية تزن 3 كجم أو أكثر	٢٠٠٩٣١١٠
			غيره	
إعفاء	٠,١٥		--- محتوي على سكر مضاف أو مواد تحلية آخر	٢٠٠٩٣١٩١
إعفاء	٠,١٥		غيره	
إعفاء	٠,١٥		--- محتوي على سكر مضاف أو مواد تحلية آخر	٢٠٠٩٣٩٩١
إعفاء	٠,١٥		غيره	٢٠٠٩٣٩٩٩
			- عصير انناس	
			-- قيمة بريكس لا تزيد عن ٢٠:	
إعفاء		إعفاء	في أوعية تزن 3 كجم أو أكثر	٢٠٠٩٤١١٠
إعفاء	٠,١٠		غيره	٢٠٠٩٤٩٩٠
إعفاء	٠,١٥		- عصير طماطم (بندورة)	٢٠٠٩٥٠٠٠
			- عصير عنب (بما فيه سلاف العنب):	
إعفاء	٠,١٥		-- قيمة بريكس لا تزيد عن ٢٠	٢٠٠٩٦١٠٠
إعفاء	٠,١٥		-- غيره	٢٠٠٩٦٩٠٠
			مشروبات مخمرة آخر (شراب تفاح أو كمثرى أو عسل مثلاً)؛ مخاليط مشروبات مخمرة ومخاليط مشروبات مخمرة مع مشروبات لا كحولية غير داخلية أو مذكورة في مكان آخر	٢٢٠٦

إعفاء	إعفاء	إعفاء	٢٢٠٦٠٠٠٢	- يزيد عيار الكحول الحجمي فيه عن ٠,٥% حجماً ولا يقل عن ٠,٧%
إعفاء	إعفاء	إعفاء	٢٢٠٦٠٠٠٣	- يزيد عيار الكحول الحجمي فيه عن ٠,٧% حجماً ولا يقل عن ٢,٥%
إعفاء	إعفاء	إعفاء	٢٢٠٦٠٠٠٩	- غيره
			جزء من ٢٣٠٢	نخاله ونخاله جريش وغيرها من بقايا غربلة أو طحن أو معالجة الحبوب أو البقول وإن كانت بشكل مكثلات
				- من ذرة
إعفاء	إعفاء	إعفاء	٢٣٠٢٣٠٠٠	-- غيرها
			٢٣٠٢٤٠٠٠	- من حبوب آخر
إعفاء	إعفاء	إعفاء	٢٣٠٢٥٠٠٠	- من أرز عدا ما كان للتغذية
				- من بقول
إعفاء	إعفاء	إعفاء	٢٣٠٢٥٠٩٠	-- غيرها
			جزء من ٢٣٠٣	بقايا صناعة النشاء وبقايا مماثلة، تفل شوندر (بنجر) وتفل قصب سكر وغيرها من نفايات وبقايا صناعات السكر والبيرة والتقطير، وإن كانت بشكل مكثلات
				- بقايا صناعة النشاء وبقايا مماثلة
إعفاء	إعفاء	إعفاء	٢٣٠٣١٠٩٠	-- غيرها
				- تفل شوندر وتفل قصب سكر وغيرها من نفايات صناعات السكر
إعفاء	إعفاء	إعفاء	٢٣٠٣٢٠٩٠	-- غيرها
				- بقايا ونفايات صناعة البيرة أو التقطير
إعفاء	إعفاء	إعفاء	٢٣٠٣٣٠٩٠	-- غيرها
			جزء من ٢٣٠٤	كسب وغيرها من بقايا صلبة، وإن كانت مجروشة أو بشكل مكثلات، ناتجة عن استخراج زيت فول الصويا
إعفاء	إعفاء	إعفاء	٢٣٠٤٠٠٩٠	-- غيرها
			جزء من ٢٣٠٥	كسب وغيرها من بقايا صلبة، وإن كانت مطحونة أو بشكل مكثلات، ناتجة عن استخراج زيت الفول السوداني
إعفاء	إعفاء	إعفاء	٢٣٠٥٠٠٩٠	-- غيرها
			جزء من ٢٣٠٦	كسب وغيرها من بقايا صلبة وإن كانت مطحونة أو بشكل مكثلات ناتجة عن استخلاص الزيوت والدهون النباتية، عدا الداخلة منها في البند ٢٣,٠٤ أو ٢٣,٠٥
				- من بذور القطن
إعفاء	إعفاء	إعفاء	٢٣٠٦١٠٩٠	-- غيرها
				- من بذور الكتان
إعفاء	إعفاء	إعفاء	٢٣٠٣٢٠٩٠	-- غيرها
				- من بذور عباد الشمس
إعفاء	إعفاء	إعفاء	٢٣٠٣٣٠٩٠	-- غيرها
				- من بذور اللفت أو السلجم (كولزا):
				-- من بذور اللفت أو السلجم بنسبة قليلة من حامض الأيروسيك.
إعفاء	إعفاء	إعفاء	٢٣٠٦٤١٩٠	-- غيرها
إعفاء	إعفاء	إعفاء	٢٣٠٦٤٩٩٠	-- غيرها
				- من بذور جوز الهند أو من كوبرا

إعفاء	إعفاء	-- غيرها	٢٣٠٦٥٠٩٠
		- من بذور جوز أو نوى النخيل	
إعفاء	إعفاء	- غيرها	٢٣٠٦٦٠٩٠
إعفاء	إعفاء	- غيرها	٢٣٠٦٩٠٩٠
		رواسب نبيذ؛ طرطير خام	جزء من ٢٣٠٧
إعفاء	إعفاء	- غيرها	٢٣٠٧٠٠٩٠
		محضرات من الأنواع المستعملة لتغذية الحيوانات	جزء من ٢٣٠٩
		- أغذية كلاب أو قطط، مهيأة للبيع بالتجزئة	
		-- غيرها	
إعفاء	إعفاء	--- أغذية للكلاب	٢٣٠٩١٠٩١
إعفاء	إعفاء	--- أغذية للقطط	٢٣٠٩١٠٩٢
		- غيرها	
		-- غيرها	
		--- أغذية للأسماك	
إعفاء	إعفاء	--- لأسماك الزينة	٢٣٠٩٩٠٣٠
		--- أغذية للطيور	
إعفاء	إعفاء	---- للحيوانات الأليفة	٢٣٠٩٩٠٥٠
		--- غيرها	
إعفاء	إعفاء	---- للحيوانات الأليفة	٢٣٠٩٩٠٨٠