

The Free Trade Agreement between the Gulf Cooperation Council (GCC) and European Free Trade Association (EFTA)



Quick Guide

Trade Negotiations and World Trade Organization Department
Foreign Trade Sector
Ministry of Economy



Vision

"Internationally competitive and diversified economy under the leadership of efficient and knowledgeable nationals".

Mission

"To develop the national economy and create a pro-business environment that contributes to achieve balanced and sustainable development of the country, through the enactment and modernization of economic legislations, foreign trade policies, development of national industries and exports, promotion of investment, regulation of competition and Small and Medium Enterprises (SMEs) sector, protection of consumer and intellectual property rights, and diversification of economic activities, under the leadership of efficient nationals, in line with international standards of creativity, excellence and knowledge economies".

Values

- Transparency: to apply institutional governance principles, unambiguity of information, decisions, conducts, and all communication and interconnectedness mechanisms with customers from inside and outside the ministry.
- **Respect of Rights**: to respect rights of employees, consumers and all customer classes as per applied economic legislations and work regulations.
- Excellence: to provide services beyond customers' expectations and harmonize with best practices and international standards of excellence and exert efforts for uplifting the efficiency of human resources.
- **Team Spirit**: to cooperate and teamwork, support all work groups of ministry 's employees and strategic partners to achieve excellence.
- Participation: to manage with participation, consider all different ideas and contributions of related classes, hence adding value to work results.
- **Creativity**: to create positive climate for supporting concerned classes inside and outside the ministry convert their ideas to applicable distinguished results serving ministry's vision and country's competitiveness.

Objectives

- To develop economic policies and legislations according to the best international standards of a competitive knowledge economy
- To develop and diversify national industries
- To regulate and develop the Small and Medium Enterprises (SMEs) and national business pioneering sectors.
- To increase the country's attractiveness for investments
- To enable appropriate business practices and protect consumers and intellectual property rights
- To enhance the country's competitiveness in foreign markets and develop its relations with other countries in a way that serves its commercial interests
- To secure providing all administrative services as per quality, efficiency and transparency







Introduction >>>

The Free Trade Agreement between the GCC and EFTA States

The Free Trade Agreement (FTA) between the GCC and EFTA States aims to develop trade and investment between the two parties through the liberalization of trade in goods, services, and government procurement. The FTA includes a set of provisions regulating access to markets, rights and obligations in the said fields, emphasizes intellectual property protection as well as electronic commerce protection and promotion, and promotes competition. The FTA will provide the following key benefits for the UAE companies:

- Greater access to EFTA markets for the exporters of UAE goods and services through elimination of tariffs and opening markets for trade in services and government procurement.
- Increasing the certainty of the environment and conditions of trade and investment with the EFTA States and reducing the risk factors for UAE companies.
- Enhancing the competitiveness of UAE companies as a result of the preferential treatment in the EFTA States' markets and the increased competition with their companies.

UAE and Global Trade

The United Arab Emirates is currently the largest trading economy in the Middle East. It is a dynamic global trade hub with a well-developed infrastructure that provides seamless connectivity for companies from all over the world. The shipping ports in the Emirate of Dubai are among the 10 busiest ports in the world. Jebel Ali Port is the largest container port in the Middle East.

The UAE enjoys a strategic location on the new Silk Route between South Asia, Europe and Africa, which provides optimal conditions for trade. Consequently, the UAE tends to exploit its economic activity to become among the fastest growing economies in the world.

In order to exploit these optimal conditions, outstanding commercial location, abundant



financial and energy resources to serve development in the UAE through diversification of the economy, enabling the growth strategy through exports, opening markets for exports of goods and services, and enhancing competitiveness at the world level, the United Arab Emirates, under the umbrella of the Gulf Cooperation Council, along with the rest of the GCC countries, has sought to engage in free trade agreements with the major trading partners of the GCC countries around the world.

In this context, a free trade agreement was signed between the GCC and EFTA States (Switzerland, Norway, Iceland, and Liechtenstein), which is the second agreement after the agreement concluded with the Republic of Singapore by the GCC outside the regional and Arab tracks, and the first agreement of its kind for the GCC countries as an economic bloc with an economic bloc of a group of other countries.

Negotiations between the GCC and EFTA States have commenced on June 20, 2006 in Geneva. The Agreement was signed on June 22, 2009 in Hamar, Norway. The Agreement was finalized through four negotiating rounds, the most recent of which was conducted in April 2008.

Cooperation Council for the Arab States of the Gulf

The Cooperation Council for the Arab States of the Gulf is an Arab regional organization composed of six member states overlooking the Arabian Gulf. These states are: the UAE, Bahrain, Saudi Arabia, Oman, Qatar and Kuwait. The GCC is based in Riyadh.

The GCC was established on May 25, 1981 in order to achieve coordination, integration and interdependence, and ultimately unity among its member states, according to the statute of the Council.

The General Secretariat of the Council, based in Riyadh, undertakes the secretarial functions of the Council, prepares periodic reports on the activities of the Council, and follows up the implementation of the resolutions passed by the Council and its committees, and the release of reports and studies.

The most important objectives of the GCC are drafting similar regulations in various fields such as economy, finance, trade, customs, tourism, legislation and administration, promoting scientific and technical progress in industry, mining, agriculture, water and animal resources, setting up research centers and joint ventures, encouraging private sector cooperation, and fostering ties among its nations.



The GCC Customs Union was established among the member states of the GCC in 2003, while the Gulf Common Market was established in 2008. Several unified laws and regulations were drafted and approved. The population of the GCC countries is about 47 million people in 2014. The gross national product of the GCC countries is around 1,6 trillion US Dollars.

The EFTA

The European Free Trade Association "EFTA" is an inter-government organization that aims to develop free trade and economic integration for the benefit of its Member States, which currently are the Swiss Confederation, Norway, Iceland and Liechtenstein.

The EFTA was founded in 1960 on the basis of free trade as a means of achieving growth and prosperity among its Member States, as well as promoting close economic cooperation between the countries of Western Europe.

Based on these general objectives, the EFTA continues today to manage EFTA Agreement (intertrade between EFTA States), European Economic Area Agreement (EFTA relations with the European Union), and EFTA free trade agreements (relations with third countries). Free trade agreements between the EFTA States and other countries are managed by the Geneva office, and the European Economic Area (EEA) Agreement is managed by Brussels office.

When established back in 1960, the immediate objective of EFTA was to provide a framework for the liberalization of trade in goods among its Member States. Since early nineties, EFTA actively engaged in trade relations with countries in and abroad Europe. The first partners were from Central and Eastern European countries, followed by the Mediterranean countries. In recent years, EFTA network of free trade agreements reached across the Atlantic and Asia.

EFTA population amounted to 13.6 million people as at the end of 2014. The GDP of the EFTA States totaled US Dollars 1.178 billion approximately in 2013.

Trade relations between the UAE and the EFTA States

The non-oil foreign trade sector between the UAE and the EFTA States saw a remarkable development over the years (1999, 2009-2014), increasing from USD 507 million in 1999 to USD 11.6 billion by 2014, as shown in the following table:



Development of Foreign Trade between the UAE and EFTA in 1999, 2009-2014 USD Billion

Description	1999	2009	2010	2011	2012	2013	2014
Non-Oil Exports	0.022	2.378	4.366	3.942	15.177	2.468	2.562
Re-export	0.032	1.118	0.776	0.963	2.016	0.955	2.395
Imports	0.453	3.004	3.329	4.368	5.396	9.471	6.680
Total Foreign Trade	0.507	6.500	8.471	9.272	22.589	12.894	11.637
Trade Balance	-0.399	0.492	1.813	0.537	11.797	-6.047	-1.722

Commercial Presence of the EFTA States in the UAE

Switzerland direct investments in the UAE as at the end of 2012 amounted to approximately USD 2.2 billion, a growth of 10% compared to 2011, accounting for 3.0% of the UAE total direct investments as at the end of 2012. The number of EFTA States' affiliates in the UAE as at the end of 2013 amounted to 114 companies (89 Switzerland companies, 20 Norway companies, and 5 Liechtenstein companies). The number of commercial agencies amounted to 226 agencies (177 Switzerland agencies and 49 Norway agencies). The number of trademark applications as at the end of December 2014 amounted to 11552 trademarks for Switzerland, 513 for Norway, 56 for Iceland, and 451 for Liechtenstein.

The UAE Commercial Presence in the EFTA States

Most of the UAE investments in the EFTA States are concentrated in Switzerland. Among the most important national companies investing in the EFTA States are: the National Bank of Abu Dhabi, Aabar Investments Company, Mubadala, Abu Dhabi Investment Company, Etihad Airways, which owns 33.3% of the Swiss Darwin Airline company, Dnata, and the International Projects Management Investment Limited Company (IBM). The most important economic sectors and activities invested by these companies are: investment in aluminum industry, investment in the aviation industry technology, providing technical services for aircraft parts and engines, investment in the banking and financial sector, investment in air transport of passengers and goods, investment in oil and natural gas production, investment in shipping, investment in the energy sector, investment in travel and tourism, investment in transport, shipping and ground handling, and investment in the production and manufacture of primary commodities and minerals.



The Free Trade Agreement (GCC - EFTA)

Contents of the Agreement

The Agreement consists of nine chapters, 16 annexes, and three agreements on agricultural goods between each EFTA State and the GCC countries.

The Chaptes:

The Annexes:

Chapter 1	General Provisions	Annex I	Territorial Application
Chapter 2	Trade in Goods	Annex II	Excluded Products
Chapter 3	Trade in Services	Annex III	Processed Agricultural Products
Chapter 4	Competition	Annex IV	Rules of Origin
Chapter 5	Intellectual Property Rights	AnnexV	Fish and other Marine Products
Chapter 6	Government Procurement	Annex VI	Schedule of GCC Custom Duties Commitments
Chapter 7	Institutional Provisions	Annex VII	Schedule of Specific Service Commitments
Chapter 8	Dispute Settlement	Annex VIII	List of Most-Favored-Nation Exemptions
Chapter 9	Final Provisions	Annex IX	Recognition of Qualifications of Service Suppliers
		Annex X	Movement of Natural Persons Supplying Services
		Annex XI	Financial Services
		Annex XII	Telecommunication Services
		Annex XIII	Entities Covered by Government Procurement
		Annex XIV	General Notes
		Annex XV	Dispute Settlement Procedures
		Annex XVI	Electronic Commerce

Overview of the Agreement:

The Free Trade Agreement between the GCC countries and the EFTA States aims to liberalize ,facilitate and promote trade between the GCC Countries and the EFTa States. The Agreement includes measures to lebralize trade in goods, services and government procurement that will increase the level of trade flows between the Parties and enhance cooperation in a wide range of commercial fields of mutual interest.

The main areas covered by the Agreement

Liberalization of Trade in Goods:

Upon entry into force of the Agreement, The EFTA States will eliminate the customs duties on all industrial goods, which are listed in Chapters 25-97 of the Harmonized System, originated in

the GCC countries merely 99.9%, as of the entry into force of the Agreement.

The GCC countries will eliminate customs duties on all imported industrial goods from the EFTA States as of the entry into force of the Agreement. Certain products will become duty free after a transitional period of 5 years.

As for agricultural commodities, the GCC countries and the EFTA States have granted each other broad tariff concessions for basic and processed agricultural commodities as described later in this booklet.

The Agreement includes highly flexible rules of origin to determine the country of origin, and provisions for cooperation in the field of technical barriers to trade (TBT), and cooperation in the field of sanitary and phytosanitary measures "SPS".

Liberization of Trade in Services:

The legal provisions in the agreement that governs trade in services are based on the provisions of the General Agreement on Trade in Services (GATS), and in some aspects, the provisions of the Agreement are more comprehensive "GATS-PLUS" than GATS provisions. The Agreement includes annexes related to financial services, telecommunications services, local regulations controls on services, and the recognition of service providers qualifications. These annexes organize market opening in those services. There are certain exclusions with respect to access to markets, the principle of national treatment and MFN based on what is known as the "positive list" approach.

& Government Procurement:

The Agreement includes a chapter that covers government procurement and regulates the participation of companies from the parties to the agreement in government tenders. These provisions have been derived from the World Trade Organization Agreement on Government Procurement "GPA". These provisions allow GCC companies to take advantage of the vast government procurement market in the EFTA States, which provide great opportunities in the trade of goods and services.

Promoting and Facilitating Electronic Commerce:

The provisions on trade in goods and services through electronic media and the relevant annex aim to facilitate, develop, and protect privacy and confidentiality, prevent fraud in electronic commerce, and enhance cooperation in the exchange of information, especially in the field of legislation.

Intellectual Property Protection Provisions:

The Agreement includes provisions to enhance the protection of copyright, trademarks, designs, patents, plant diversity and geographical indications. The Agreement also provides that the parties will consider, after the entry into force of the Agreement, adding an annex to provide further protection for intellectual property rights.

Dispute Settlement:

The Agreement includes provisions for settlement of disputes arising from the implementation of the Agreement, based on consultations within the Joint Commitee, and resort to amicable solutions or arbitration. The parties can also resort to WTO for dispute settlement if the parties so agree.

Promotion of **Fair Competition:**

The Agreement includes provisions to prevent noncompetitive behaviors that frustrate the benefits of the Agreement. Furthermore, this Agreement will ensure that the parties adopt legislation that protects and encourages fair competition. The Agreement includes provisions on cooperation between the parties to limit and eliminate any anti-competitive practices.

The Joint Committee of the Agreement:

The Agreemnt provides for establishing a joint committee to oversee the implementation of the Agreement, monitor its implmentation for further development, examine ways to promote trade flow and investment between the parties, and resolve disputes that may arise from the implementation of the Agreement. The Committee also oversees the technical sub-committees or working groups that may be formed under the Agreement.

Most important features of markets Access in goods, services and government procurement

Liberalization of Trade in Goods:

■ Elimination of Tariffs on Industrial Goods:

Upon the Agreement entry into force, EFTA States will eliminate all tariffs on industrial goods imported from the GCC, which are classified in Chapters 25-97 of the Harmonized System (HS) in addition to fish and aquaculture, with the exception of three items stated in Chapter 35 (albumen materials and starch: 3501 casein, albumins 350290, 350220, 350219, and 350211, dextrin 350520, ex 350510) and two items stated in Chapter 38 (Dyeing accelerators 3809, and one class of fatty acids 3823).

The GCC countries will eliminate tariffs on industrial goods and fish imported from the EFTA States from the date of entry into force of the Agreement. However, the items listed in Table (1), will be liberalized after five years from the date of implementation of the Agreement.

■ Agricultural Commodities:

The EFTA States will grant the GCC countries duty-free access to all basic agricultural commodities. In turn, the GCC countries will eliminate customs duties on the agricultural items listed in Table (2) after five years from the date of entry into of force of the Agreement. These goods include items of coral and amber, items of frozen vegetables, mate, herbs and seaweed, tahinah (sesame sap), some chocolate products and cocoa, varieties of plant juices, pectinates and agar, carob thickeners, bamboo and rattan, solid beans for making beads, vegetable or animal margarine, ice cream preparation powders, frozen pasta, unprepared potato chips, couscous, Tapioca, corn chips, fluffy or toasted beans containing cocoa, diabetes bread, pastries, Eastern sweets, snack preparations, frozen corn and potatoes, peanut butter, palm hearts, coffee and tea extracts, yeast, mayonnaise, food sauces and soups, powders for making cream, nutrition protein concentrates, water and mineral waters).

■ Processed Agricultural goods:

The processed agricultural goods arrangements allow the EFTA States to impose duties on the raw agricultural component of the processed agricultural goods. The duties equal the difference between the raw component price in the local market and its price in the global market. This measure applies to a limited number of goods, Which does not have a priority in the GCC's exports.

Product subject to future review:

Tariffsonitemslistedintable(3) imported into the GCC countries will not be reduced or eliminated.. The Parties shall review periodically the development of their trade in these products. 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 these product. These goods include (butter dairy spreads, candies, toffee and chewing out

goods include (butter, dairy spreads, candies, toffee and chewing gum, Halawa tahiniah, fruit jelly, bonbon powder and preparations containing cocoa, ice cream powder containing cocoa, macaroni, waver biscuits, Nescafe, Yuban, and Maxwell instant coffee).

■ Excluded Commodities:

The Agreement does not apply to the items listed in table (4) when imported into the GCC countries.

■ Goods the importation of which into the GCC countries is prohibited:

The Agreement does not apply to the items listed in Table (5) the importation of which to the GCC countries is prohibited.

■ GCC Agricultural items that will remain subject to customs duties:

The GCC countries will continue to impose customs duties on the items listed in table (6). The GCC shall inform Switzerland about all changes in the MFN applied duty rate applicable to these items.

* Provisions for determining the country of origin of the commodities:

In order for the commodities originating in a Party to obtain preferential treatment when imported to the other Party, the commodities should satisfy the country of origin rules stated in the Rules of Origin Annex. This Annex includes the provisions that indicate the necessary working and manufacturing to obtain orginating commodities status in the States Parties to the Agreement.

■ Originating Commodities:

Commodities are considered to have been originated in a State Party to the Agreement if they are wholly obtained from materials originated in that State Party. The commodities that contain input from a third party (i.e. from a non-party to the Agreement) are considered originating in a States Party in the following cases:

- If the value of the non-originating materials which are used in producing the item does not exceed 60% of the commodity price in accordance with the ex-work condition. (value-added standard); or
- If the customs classification of the non-originating materials used in producing the commodity is different from the customs classification of the finished product according to the rules of the Harmonized System for Classification of Commodities. (the change in tariff classification standard).

■ Accumulation of Origin:

The accumulation of origin provisions allow using production inputs originating in a party (e.g). (an item originating in Switzerland, and used in the production of a commodity in the United Arab Emirates) in accumulative way. Consequently, it is not necessary for this item to satisfy the above criteria.



Originating goods must be transported directly between the Parties. Yet, the direct transport rule allows passage or storage of originating goods in the territory of a third party, provided that they are stored there under the customs control of the third party. For example, a UAE compa

customs control of the third party. For example, a UAE company may run a warehouse in Rotterdam in the Netherlands in order to supply the EFTA States with its commodities.

■ Provding the Country of Origin:

Obtaining preferential treatment when supplying goods from the UAE to the EFTA States or vice versa requires providing a valid proof of the origin in the UAE. There are two types of "proofs of origin": 1. Country of origin certificate (EUR.1), 2. Origin declaration issued by "an approved exporter."

The country of origin proof is valid for one year. If the exporters are not authorized to issue an origin declaration, then the country of origin certificate EUR. 1 will be required.

■ Approved Exporter:

The approved exporter status enables its holder to issue an origin declaration as proof of the country of origin. The approved exporter is authorized to indicate the origin declaration by a specific text on any commercial document, as long as this document adequately describes the goods. Accordingly, no additional document (certificate of origin) is required to be completed or inspected by the competent authorities.

This system expedites export custom procedures. In addition, the importer may present a copy of the origin declaration to the custom authorities of the importing country. The origin declaration may be issued at the time of export or with retrospective effect after the export. The government authorities which are competent to grant the (approved exporter) status are the UAE Ministry of Economy, and the customs departments of the EFTA States.

* Technical Barriers to Trade and Procedures for Environment, Plant and Animal Protection:

■ Technical regulations, standards and conformity assessment procedures:

The Agreement provides that the rights and obligations of the parties with respect to technical regulations, standards and conformity assessment procedures are as stated in the WTO Agreement on Technical Barriers to Global Trade.

Furthermore, the parties to the Agreement have agreed to enhance cooperation between them for further common understanding of the organizations related to technical regulations and standards and conformity assessment procedures in order to facilitate opening of markets. Furthermore, any party may discuss any technical impediments faced with another party through the Joint Committee of the Agreement to reach solutions in line with the provisions of the WTO Agreement on Technical Barriers to Trade.

■ Environment, Plant and Animal Protection Measures:

The Agreement provides that the rights and obligations of the parties with respect to environment, plant and animal protection measures are as stated in the WTO Agreement in this regard.

Yet, in order to facilitate technical consultation and exchange of information, each Party to the Agreement will identify inquiry points to answer for enquiries by the other party regarding its environment, plant and animal protection measures.

Liberalization of Trade in Services:

The trade in services provisions of this Agreement cover market access, regulating trade in services, including the recognition of the qualifications of suppliers of services and movement of natural persons for the purposes of service provision.

The trade in services definition includes four forms of service delivery: -

- Cross-border service transmission, such as sending consultations online.
- Service consumption abroad, such as tourists who move from the UAE to Switzerland for recreation.
- Commercial presence in the service provision country. This pattern is associated with direct investment. Examples of this form are branches, affiliates, or joint ventures of companies, banks, insurance companies and other service companies.
- Service provision by a natural person who enters the UAE or to the EFTA States for this purpose, such as a consultant or executive services officer of a company in the UAE or EFTA.

■ Legal Provisions:

The legal provisions are based on the provisions of the General Agreement on Trade in Services "GATS". In certain aspects, the provisions of the Agreement are more comprehensive "GATS-PLUS" than GATS provisions. The Agreement includes annexes that indicate commitments to financial services, telecommunications and the requirements of bilateral recognition of the qualifications of service providers. The committements are specifically related to market access, and national treatment, and MFN treatment, The Agreement follows what is known as the "positive list" approach.

■ Coverage:

The Trade in Services Chapter of the Agreement covers all government measures that regulates trade in services by the parties. In general, most service sectors are covered. The EFTA States have made commitments to open markets in ten key services sectors, namely: business services, such as liberal professions: lawyers, doctors, auditors, architects, engineers, communications, such as courier and telecommunications, construction services, distribution services, education services, environmental services, financial services such as banking, insurance, travel and tourism services, recreational and sport services, and transport services.

In turn, the GCC made commitments in eleven key services sectors, those commitments differ from one GCC members to another, while the main legal provisions are the same for all member to the FTA.

■ Local Regulations:

The Agreement provides that the rights and obligations of each party with respect to local regulations are as provided for in Article (6) of the GATS. Under these obligations, each party will ensure that all measures of general application affecting trade in services are reasonable, meaningful and unbiased. Furthermore, the Agreement requires establishing bodies, or practical judicial, arbitral or administrative procedures that provide for immediate review, at the request of the service provider affected by the administrative decisions affecting trade in services, and to provide remedies. The Agreement further provides that where a license is required to suuply a service in respect of which a specific commitment has been made, the competent authorities must, within a reasonable period of time, after submitting a completed application under local laws and regulations, inform the applicant of the decision on the application. The competent authorities of the Member should provide, at the request of the applicant, and without undue delay, information concerning the status of this application.

Recognition of the Qualifications of Service Providers:

The relevant provisions aim
to enhance transparency of the
procedures and requirements related
to the requirements and procedures of the
technical qualifications and standards and licensing
requirements and making them simple, convenient and
clear. When it is necessary to provide services to obtain specific
authorization, the competent authorities should inform the applicant
of the decision on his applicant within a reasonable period of time after

submitting a completed application. At the request of the applicant, the competent authorities should forthwith provide the information concerning the status of the application. Each party has committed to develop adequate procedures to verify the efficiency of the competent authorities of the other party.

■ Movement of Natural Persons in Relation to the Supply of Services:

The provisions related to the entry of natural persons regulate their temporary residence for the purpose of enabling and facilitating the provision of services and not for the purpose of providing access to the labor market. The provisions relevant to the entry of natural persons and their temporary residence ensure transparency. The conditions related to the entry of natural persons supplying services to the EFTA States under the Agreement include:

- Enhancement of legal confirmation of the entry of some categories of persons and their temporary residence.
- Transparent criteria and procedures in order to facilitate the movement of natural persons.
- The Agreement does not guarantee permanent access to the labor market for the GCC or EFTA States, but the UAE nationals, for example, may temporarily enter the market to provide their services in the EFTA States if they are trained and qualified in certain positions.

& Electronic Commerce:

Electronic commerce is a key component in today's trading activity. Companies are increasingly employing electronic commerce as effective means to complete purchase and sale transactions. In addition, people tend to demand more goods and services online. Electronic commerce is still not highly organized on the international advanced level. In this context, the GCC countries and the EFTA States have developed a legal framework in the Agreement in respect of this area in order to increase their cooperation in the field of regulating commercial exchanges via electronic media which provides for consumer protection, especially protection of personal data.

Therefore the Electronic Commerce Annex of the Agreement confirms the need to create an environment of confidence for users of electronic commerce that covers: (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.

Intellectual Property:

The role of intellectual property is of particular importance to trade, especially in the field of innovation and high-tech industries. As such, the Agreement includes a chapter on the protection of intellectual property.

In addition to the adoption of the main principles of national treatment and MFN, the Agreement confirms the provision of protection in all intellectual property fields (copyright and other related rights, patents, trademarks, designs, geographical indicators of goods and services, topographies of integrated circuits, and plant diversity).

The Agreement provides for consultation within the framework of the Joint Committee to resolve any issues related to intellectual property. It further provides that the parties, two years after the entry into force of the Agreement, will enter into negotiations to agree on intellectual property annex that provides further protection in this regard.



The legal provisions in the government procurements chapter allows the participation of companies from the two sides in government tenders so as to ensure opening the government procurement market to bidders from both sides on a reciprocal basis.

The Government Procurement Chapter aims to ensure transparency in the tendering process, enhancing competition between bidders, rational use of public funds, equal treatment between bidders, and providing access to announcements of tenders through paper and electronic means.

The provisions of the Agreement regulating government procurement draw inspiration from the WTO Government Procurement Agreement (GPA). Under these provisions, the EFTA States will open their markets to the GCC companies participating in tenders for government procurement of goods, services and construction services. Participation in government procurement tenders is limited to tenders in excess of certain thresholds. The value of these thresholds are expressed in spcial drawing rights "SDR" of the International Monetary Fund "IMF". These thresholds for the EFTA States are:

- Goods and services: (130,000 SDR).
- Construction services: (5 million SDR).

For the UAE, these thresholds are:

- Goods and services: (147,000 SDR).
- Construction services: (6428400 million SDR).

■ UAE Government entities whose purcahses are covered by the Agreement:

For the United Arab Emirates, the Federal government entities are the only bodies covered by the Agreement, with the exception of the purchases by the Ministry of Defence and security agencies. Purchases by local government bodies are not covered by the Agreement.

■ Types of tenders covered by the Agreement:

- Open tenders (any bidder may submit its proposal).
- Selective tenders (any prospective bidder may submit a request to participate in the tender). Based on qualification standards, the entitty applying for procurement will select the companies invited to submit their proposals.
- Limited tenders (awarding the tender to a bidder without announcement of the request for proposals) under special circumstances.

Institutional Relations

■ The Joint Committee

The Joint Committee will monitor the proper implementation of the provisions of the Agreement by the State Parties, consider its further development and broadening and deepening its scope, and make appropriate recommendations to the State Parties whenever necessary. In addition, the Joint Committee will settle any potential disputes concerning the interpretation or the proper implementation of the Agreement through consultation. The Joint Committee will meet at senior officials level every two years or when its meeting is deemed necessary at the request of one of the State Parties.

The Joint Committee may also form other sub-committees and ad-hoc working groups for the purpose of assisting the Joint Committee as deemed necessary.

❖ Tables: "Attached Annex"



الإمارات العربية المتحدة وزارة الإقتصاد

Trade Negotiations and World Trade Organization

Department

Foreign Trade Sector Ministry of Economy

Contact Numbers

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Tables: "Attached Annex"

■ Table 1

H.S CODE	DESCRIPTION
29 05 45 00	Glycerol
29 05 51 00	Ethchlorvynol(INN)
29 05 59 00	Other
33 01 13 00	of lemon
33 01 30 10	Aloes (wood) resinoids
33 01 30 90	Other
33 01 90 11	For medicial purposes
33 01 90 13	Rose water
33 01 90 19	Other
33 01 90 90	Other
35 01 90 10	Casein glues
35 01 90 90	other
35 02 11 00	Dried
35 03 00 10	Gelatin and its derivatires
35 03 00 90	Other
35 05 10 10	Dextrin
35 05 10 20	Pregelatinised or swelling starch
35 05 10 30	Etherified or esterified starches
35 05 10 40	Soluble starch (amylogen)
35 05 20 10	From dextrins
35 05 20 20	Starch glues
35 05 20 30	Clues consisting of untreated starch,borax and water-soluble cellulose derivatives or consisting of untreated starch,borax and starch ethers

H.S CODE	DESCRIPTION
35 05 20 90	Other
38 09 91 10	Softening agents of a kind used on clothes & towels (such as lenor)
38 09 91 90	Other
38 09 92 00	Of a kind used in the paper or like industries
38 09 93 00	Of a kind used in the leather or like industries
38 23 11 00	Stearic acid
38 23 12 00	Oleic acid
38 23 19 00	Other
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
41 01 50 00	- Whole hides and skins, of a weight exceeding 16 kg
41 01 90 00	- Other, incloding bends and bellies
41 02 10 00	- With wool on
41 02 21 00	Pickled
41 02 29 00	Other
41 03 20 00	- Of reptiles

H.S CODE	DESCRIPTION	Category
02 02 30 10	Minced	В
02 02 30 90	Other	В
02 04 43 10	Minced	В
02 04 43 90	Other	В
02 07 24 00	Not cut in pieces, fresh or chilled	В
02 07 25 00	Not cut in pieces, frozen	В
02 07 26 00	Cuts and offal, fresh or chilled	В
02 07 27 00	Cuts and offal, frozen	В
02 07 32 00	Not cut in pieces, fresh or chilled	В
02 07 33 00	Not cut in pieces, frozen	В
02 07 34 00	Fatty livers, fresh or chilled	В
02 07 35 00	Other, fresh or chilled	В
02 07 36 00	Other, frozen	В
02 08 30 00	- Of primates	В
02 08 40 00	- Of whales, dolphines and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	В

H.S CODE	DESCRIPTION	Category
02 08 50 00	Of reptiles (including snakes and turtles)	В
02 08 90 31	Fresh or chilled	В
02 08 90 32	Frozen	В
02 08 90 99	Other	В
02 09 00 90	Other	В
02 10 20 00	- Meat of bovine animals	В
02 10 91 00	Of primates	В
02 10 92 00	- Of whales, dolphines and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	В
02 10 93 00	Of reptiles (including snakes and turtles)	В
02 10 99 00	Other	В
03 07 99 00	Other	В
04 01 10 90	Other	В
04 01 20 90	Other	В
04 01 30 90	Other	В
04 02 10 90	Other	В

H.S CODE	DESCRIPTION	Category
04 02 21 90	Other	В
04 02 29 90	Other	В
04 02 91 10	Milk	В
04 02 91 20	Cream	В
04 02 99 10	Milk	В
04 02 99 20	Cream	В
04 04 10 00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	В
04 04 90 00	- Other	В
04 06 10 00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	В
04 06 20 00	- Grated or powdered cheese, of all kinds	В
04 06 30 00	- Processed cheese, not grated or powdered	В
04 06 40 00	- Blue-veined cheese and other cheese containing veins pro- duced by Penicillium roqueforti	В
04 06 90 10	Fresh fermented cream cheese	В
04 06 90 20	Solid or semi-solid cheese	В
04 06 90 90	Other	В
04 09 00 00	Natural honey.	В
05 06 90 00	- Other	В
05 08 00 90	Other	В
05 10 00 10	Ambergris castoreum , civet and musk	В
05 10 00 90	Bile whether or not dried	В
05 11 10 00	- Bovine semen	В
06 02 30 10	Ornamental shrubs	В
06 02 30 90	Other	В
06 02 40 00	- Roses, grafted or not	В
06 02 90 00	- Other	В
06 03 11 00	Roses	В
06 03 12 00	Carnations	В
06 03 13 00	Orchids	В
06 03 14 00	Chrysanthermums	В
06 03 19 00	Other	В
06 03 90 00	- Other	В
06 04 10 00	- Mosses and lichens	В
06 04 91 00	Fresh	В
06 04 99 00	Other	В
07 10 10 00	- Potatoes	В
07 10 21 00	Peas (Pisum sativum)	В
07 10 22 00	Beans (Vigna spp., Phaseolus spp.)	В
07 10 29 00	Other	В

H.S CODE	DESCRIPTION	Category
07 10 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	В
07 10 80 00	- Other vegetables	В
07 11 20 00	- Olives	В
07 11 51 00	Mushrooms of the genus Agaricus	В
07 11 59 00	Other	В
07 11 90 00	- Other vegetables; mixtures of vegetables	В
07 12 20 00	- Onions	В
07 12 31 00	Mushrooms of the genus Agaricus	В
07 12 32 00	Wood ears (Auricularia spp.)	В
07 12 33 00	Jelly fungi (Tremella spp.)	В
07 12 39 00	Other	В
07 12 90 00	- Other vegetables; mixtures of vegetables	В
07 14 20 00	- Sweet potatoes	В
07 14 90 20	Jerusalem artichokes	В
07 14 90 90	Other	В
08 01 19 00	Other	В
08 01 21 00	In shell	В
08 01 31 00	In shell	В
08 02 12 00	Shelled	В
08 02 21 00	In shell	В
08 02 22 00	Shelled	В
08 02 31 00	In shell	В
08 02 32 00	Shelled	В
08 02 40 00	- Chestnuts (Castanea spp.)	В
08 02 50 20	Shelled	В
08 02 60 00	- Macadamia nuts	В
08 02 90 20	Green seed (Banak)	В
08 02 90 92	Shelled	В
08 11 10 00	- Strawberries	В
08 11 20 00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	В
08 11 90 00	- Other	В
08 12 10 00	- Cherries	В
08 12 90 00	- Other	В
08 13 10 00	- Apricots	В
08 13 20 00	- Prunes	В
08 13 30 00	- Apples	В
08 13 40 10	Cherries	В
08 13 40 20	Tamarind	В
08 13 40 30	Pears	В
08 13 40 90	Other	В

H.S CODE	DESCRIPTION	Category
08 13 50 00	- Mixtures of nuts or dried fruits of this Chapter	В
09 03 00 00	Mate.	В
09 04 11 00	Neither crushed nor ground	В
09 04 12 00	Crushed or ground	В
09 04 20 00	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	В
09 05 00 00	Vanilla.	В
09 06 11 00	Cinnamon (Cinnamomum zey- lanicum Blume)	В
09 06 19 00	Other	В
09 06 20 00	- Crushed or ground	В
09 07 00 00	Cloves (whole fruit, cloves and stems).	В
09 09 10 00	- Seeds of anise or badian	В
09 09 20 00	- Seeds of coriander	В
09 09 50 00	- Seeds of fennel; juniper berries	В
09 10 10 00	- Ginger	В
09 10 20 00	- Saffron	В
09 10 30 00	- Turmeric (curcuma)	В
09 10 91 00	Mixtures referred to in Note 1 (b) to this Chapter	В
09 10 99 10	Fenugreek	В
09 10 99 20	Thyme and bay leaves	В
09 10 99 30	Curry	В
09 10 99 90	Other	В
11 04 12 00	Of oats	В
11 04 19 10	Of wheat	В
11 04 19 60	Of maize (corn)	В
11 04 19 90	Of other cereals	В
11 04 22 00	Of oats	В
11 04 29 90	Of other cereals	В
11 05 10 10	Flour	В
11 05 10 30	Powders	В
11 05 20 00	- Flakes, granules and pellets	В
11 06 10 19	Other	В
11 06 10 22	Of chick peas	В
11 06 10 26	Of kidney beans	В
11 06 10 29	Other	В
11 06 30 80	Of lemon	В
11 07 20 00	- Roasted	В
11 09 00 00	Wheat gluten, whether or not dried.	В
12 02 10 00	- In shell	В
12 02 20 00	- Shelled, whether or not broken	В
12 05 10 00	- Low erucic acid rape or colza seeds	В
12 05 90 00	- Other	В

	DESCRIPTION	Category
12 06 00 00	Sunflower seeds, whether or not broken.	В
12 07 40 00	- Sesamum seeds	В
12 08 90 00	- Other	В
12 11 90 30	Chips and pieces of aloes- wood, and other aromatic woods	В
12 11 90 40	Mint	В
12 11 90 50	Desert flower	В
12 11 90 70	Tooth-brush tree roots (suwak)	В
12 11 90 90	Other	В
12 12 20 00	- Seaweeds and other algae	В
12 12 99 10	Melon seeds	В
12 12 99 30	Sugar cane	В
12 12 99 40	Pumpkin and marrow seeds	В
12 12 99 50	Apricot, peach or plum stones and kernels	В
12 12 99 90	Other	В
13 01 20 00	- Gum arabic	В
13 01 90 70	Frankincense	В
13 01 90 80	Storax	В
13 01 90 99	Other	В
13 02 19 30	Tahinah (sesame sap)	В
13 02 19 70	Other medical extracts	В
13 02 19 90	Other	В
13 02 20 00	- Pectic substances, pectinates and pectates	В
13 02 31 00	Agar-agar	В
13 02 32 00	Mucilages and thickeners, whether or not modified, de- rived from locust beans, locust bean seeds or guar seeds	В
13 02 39 00	Other	В
14 01 10 00	- Bamboos	В
14 01 20 00	- Rattans	В
14 04 90 10	Hard seeds, pips, Hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries etc.	В
14 04 90 20	Henna	В
14 04 90 90	Other	В
15 01 00 10	Poultry fats	В
15 01 00 20	Fats from poultry bones and fats from poultry waste	В
15 02 00 10	Fats from bovine animals	В
15 03 00 19	Other	В
15 03 00 29	Other	В
15 03 00 99	Other	В
15 04 10 00	- Fish-liver oils and their fractions	В

H.S CODE	DESCRIPTION	Category
15 04 20 00	- Fats and oils and their fractions, of fish, other than liver oils	В
15 05 00 00	Wool grease and fatty substances derived therefrom (including lanolin).	В
15 07 10 00	- Crude oil, whether or not deg- ummed	В
15 07 90 00	- Other	В
15 09 10 00	- Virgin	В
15 09 90 00	- Other	В
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.	В
15 11 10 00	- Crude oil	В
15 11 90 00	- Other	В
15 12 11 00	Crude oil	В
15 12 19 00	Other	В
15 12 21 00	Crude oil, whether or not gos- sypol has been removed	В
15 12 29 00	Other	В
15 13 11 00	Crude oil	В
15 13 19 00	Other	В
15 13 21 00	Crude oil	В
15 13 29 00	Other	В
15 14 11 00	Crude oil	В
15 14 91 00	Crude oil	В
15 14 99 00	Other	В
15 15 11 00	Crude oil	В
15 15 19 00	Other	В
15 15 21 00	Crude oil	В
15 15 29 00	Other	В
15 15 30 00	- Castor oil and its fractions	В
15 15 50 00	- Sesame oil and its fractions	В
15 16 10 00	- Animal fats and oils and their fractions	В
15 17 10 10	Of animals origin	В
15 17 10 20	Of vegetable origin	В
15 17 90 10	Liquid margarine	В
16 01 00 29	Other	В
16 01 00 39	Other	В
16 02 10 10	Baby food	В
16 02 10 90	Other	В
16 02 31 00	Of turkeys	В
16 02 39 00	Other	В
16 02 50 10	Pastrami (spiced, dried and prepared meat)	В
16 02 50 90	Other (canned or the like)	В

H.S CODE	DESCRIPTION	Category
16 02 90 10	Food preparation containing more than 20% by weight meat (ready made meals)	В
16 02 90 90	Other	В
16 03 00 10	Meat extracts and meat juices	В
16 03 00 20	Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	В
16 04 11 00	Salmon	В
16 04 12 00	Herrings	В
16 04 13 00	Sardines, sardinella and bris- ling or sprats	В
16 04 14 00	Tunas, skipjack and bonito (Sarda spp.)	В
16 04 15 00	Mackerel	В
16 04 16 00	Anchovies	В
16 04 19 00	Other	В
16 04 20 00	- Other prepared or preserved fish	В
16 04 30 00	- Caviar and caviar substitutes	В
16 05 10 00	- Crab	В
16 05 20 00	- Shrimps and prawns	В
16 05 30 00	- Lobster	В
16 05 40 00	- Other crustaceans	В
16 05 90 00	- Other	В
17 02 11 00	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	В
17 02 19 00	Other	В
17 02 20 00	- Maple sugar and maple syrup	В
17 02 30 00	- Glucose and glucose syrup, not containing fructose or contain- ing in the dry state less than 20% by weight of fructose	В
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	В
17 02 50 00	- Chemically pure fructose	В
17 02 60 00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	В
17 02 90 50	Other sugar liguids, whether or not condensed, neither flavored nor colored	В
17 02 90 60	Caramel	В
17 02 90 70	Artificial honey	В
17 02 90 90	Other	В
17 03 10 00	- Cane molasses	В
17 03 90 00	- Other	В

H.S CODE	DESCRIPTION	Category
18 01 00 00	Cocoa beans, whole or broken, raw or roasted.	В
18 06 20 10	Powders for making ice- cream containing cocoa	В
18 06 90 30	Cocoa products of concetrat- ed liquid or paste containing cocoa	В
19 01 90 30	Powder for making ice cream	В
19 02 11 20	Edible pastas, frozen	В
19 02 11 30	Chips of potato flour, macro- ni-shaped, not ready	В
19 02 11 90	Other	В
19 02 19 20	Edible pastas, frozen	В
19 02 19 30	Chips of potato flour, macro- ni-shaped, not ready	В
19 02 19 90	Other	В
19 02 40 00	- Couscous	В
19 03 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	В
19 04 10 91	Corn flakes and the like	В
19 04 10 99	Other	В
19 04 20 21	containing cocoa	В
19 04 20 29	Other	В
19 04 30 10	containing cocoa	В
19 04 30 90	Other	В
19 04 90 10	containing cocoa	В
19 04 90 90	Other	В
19 05 90 20	Gluten bread diabetics	В
19 05 90 30	pastry (except waffles and wafers) including pizzas	В
19 05 90 40	Eastern sweetmeats (kuna- fah, baklawah and the like)	В
19 05 90 50	Cake (gateau) and the like	В
19 05 90 60	Empty cachets of a kind suitable for pharmaceutical use	В
19 05 90 70	sealing wafers	В
19 05 90 80	Crisp savoury food products (for example, pop corn, chips & the like), ready for direct consumption	В
19 05 90 91	Unleavened bread	В
19 05 90 99	Other	В
20 01 10 00	- Cucumbers and gherkins	В
20 01 90 11	Mushrooms and truffles	В
20 01 90 12	Olives and capers	В
20 01 90 13	Green pepper	В
20 01 90 14	Pickles (assorted)	В
20 01 90 15	Tomatoes	В
20 01 90 19	Other	В

H.S CODE	DESCRIPTION	Category
20 01 90 20	Fruits and nuts	В
20 02 10 00	- Tomatoes, whole or in pieces	В
20 02 90 10	Tomato paste	В
20 02 90 90	Other	В
20 03 90 00	- Other	В
20 04 10 00	- Potatoes	В
20 04 90 10	Carrots	В
20 04 90 20	Peas	В
20 04 90 30	Haricot beans	В
20 04 90 60	Spinach	В
20 04 90 70	Okra	В
20 04 90 80	Mixed vegetables	В
20 05 20 00	- Potatoes	В
20 05 40 00	- Peas (Pisum sativum)	В
20 05 51 00	Beans, shelled	В
20 05 59 00	Other	В
20 05 60 00	- Asparagus	В
20 05 70 00	- Olives	В
20 05 80 00	- Sweet corn (Zea mays var, saccharata)	В
20 05 99 11	Foul medamas (Cooked beans with added olive oil, tahinah, slat, cummin,etc.)	В
20 05 99 12	Cooked chick peas with tahinah (sesame oil)	В
20 05 99 13	Vegetables and legumes with sauce	В
20 05 99 19	Other	В
20 05 99 94	Artichokes	В
20 05 99 97	Grape leaves	В
20 06 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, pre- served by sugar (drained, glace or crystallised).	В
20 07 10 10	for infant food	В
20 07 10 90	Other	В
20 07 99 11	Peach	В
20 07 99 12	Apricot	В
20 07 99 13	Apple	В
20 07 99 14	Water melon	В
20 07 99 15	Cherry	В
20 07 99 16	Strawberry	В
20 07 99 17	Raspberry	В
20 07 99 19	Other	В
20 07 99 20	Apricot sheets	В
20 07 99 90	Other	В
20 08 11 10	Roasted ground nuts, whether or not salted	В
20 08 11 20	Peanut butter	В

H.S CODE	DESCRIPTION	Category
20 08 19 11	Almonds	В
20 08 19 12	Pistachios	В
20 08 19 13	Hazel nuts	В
20 08 19 19	Other	В
20 08 19 20	mixed	В
20 08 20 00	- Pineapples	В
20 08 30 00	- Citrus fruit	В
20 08 40 00	- Pears	В
20 08 60 00	- Cherries	В
20 08 70 00	- Peaches, Including nectarines	В
20 08 80 00	- Strawberries	В
20 08 91 00	Palm hearts	В
20 08 92 00	Mixtures	В
20 08 99 00	Other	В
20 09 11 00	Frozen	В
20 09 12 00	Not frozen, of a Brix value not exceeding 20	В
20 09 19 00	Other	В
20 09 21 00	Of a Brix value not exceed- ing 20	В
20 09 29 00	Other	В
20 09 31 10	Lemon Juice	В
20 09 31 90	Other	В
20 09 39 00	Other	В
20 09 41 00	Of a Brix value not exceed- ing 20	В
20 09 49 00	Other	В
20 09 50 00	- Tomato juice	В
20 09 61 00	Of a Brix value not exceed- ing 30	В
20 09 69 00	Other	В
20 09 71 00	Of a Brix value not exceed- ing 20	В
20 09 79 00	Other	В
20 09 80 10	Date molasses	В
20 09 80 21	Unconcentrated	В
20 09 80 29	Other	В
20 09 80 31	Unconcentrated	В
20 09 80 39	Other	В
20 09 80 41	Carrot juice, not concen- trated	В
20 09 80 49	Other	В
20 09 80 90	Other	В
20 09 90 10	Carrot juice, not concentrated	В
20 09 90 90	Other	В
21 01 11 00	Extracts, essences and con- centrates	В

H.S CODE	DESCRIPTION	Category
21 01 20 10	Tea preparations	В
21 01 20 90	Other	В
21 01 30 10	Rosted chicory and other roasted coffee substitutes	В
21 01 30 20	Chicory extracts or other coffee substites, and extracts, essences and cocentrates thereof	В
21 02 10 00	- Active yeasts	В
21 02 20 20	Inactive yeasts and other single-cellmicro-organisms, dead	В
21 02 20 90	Other	В
21 02 30 10	Baking powder	В
21 02 30 20	Anras yeast	В
21 02 30 90	Other	В
21 03 10 00	- Soya sauce	В
21 03 20 00	- Tomato ketchup and other tomato sauces	В
21 03 30 20	Prepared mustard	В
21 03 90 10	Mayonnaise	В
21 03 90 20	chili sauce	В
21 03 90 30	celery salt	В
21 03 90 90	Other	В
21 04 10 00	- Soups and broths and preparations thereof	В
21 04 20 00	- Homogenised composite food preparations	В
21 06 10 00	- Protein concentrates and tex- tured protein substances	В
21 06 90 10	Powder for making table cream	В
21 06 90 20	Powder for making table jelly	В
21 06 90 30	Powder for making ice cream	В
21 06 90 50	Preparation based on butter or other fats oil derived from milk and used for baker's wares	В
21 06 90 60	Pastes based on sugar, containing added fat in a relatively large propotion and sometimes sugar confec- tionery but used as fillings, etc, for chocolates, fancy biscuits, pies	В
21 06 90 80	Preparations (e.g., tablets) consisting of saccharin	В
21 06 90 91	Edible tablets with a D1682basis of natural or ar- tifical perfumes (e.g. vanilin)	В
21 06 90 92	Preparations for making lemonades or other soft drinks	В

H.S CODE	DESCRIPTION	Category
21 06 90 93	Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose	В
21 06 90 94	Natural honey enricheds with bees royal jelly	В
21 06 90 95	Proteins htdrolysates consisting mainly of a mixture of amino-acide and sodiumchorid used in food preparations	В
21 06 90 96	Muscle growing Prepara- tions	В
21 06 90 99	Other	В
22 01 10 10	Nutural mineral waters	В
22 01 10 20	Artificial mineral waters	В
22 01 10 30	Aerated waters	В
22 01 90 10	Ordinary natural waters	В
22 01 90 90	Other	В
22 02 10 10	Mineralwaters,flavoured or sweetened	В
22 02 10 21	Lemonade	В
22 02 10 22	Orange drink (e.g. mi- randa)	В
22 02 10 23	cola	В
22 02 10 29	Other	В
22 02 10 90	Other	В

H.S CODE	DESCRIPTION	Category
22 02 90 10	Non-alcoholic beverages, based on Milk	В
22 02 90 20	Beverages, based on cocoa	В
22 02 90 60	Non-aerated beverages, sweetened with fruit flavour	В
22 02 90 70	Non-alcoholic beer	В
22 02 90 90	Other	В
22 09 00 10	Vinegar	В
22 09 00 20	Vinegar substitutes	В
23 02 40 00	- Of other cereals	В
23 06 10 00	- Of cotton seeds	В
23 06 41 00	Of low erucic acic acid rape or colza seeds	В
23 06 49 00	Other	В
23 06 90 00	- Other	В
23 09 10 00	- Dog or cat food, put up for retail sale	В
23 09 90 10	Fish and ornamental bird food	В
23 09 90 20	Poultry food	В
23 09 90 31	Salt stones including food stuffs	В
23 09 90 39	Other	В
23 09 90 40	Milk substitutes feeding samll animals	В
23 09 90 50	Concetarted preparations for the forage industry	В
23 09 90 90	Other	В

H.S CODE	DESCRIPTION
04 05 10 00	- Butter
04 05 20 00	- Dairy spreads
04 05 90 00	- Other
17 04 10 00	- Chewing gum, whether or not sugar-coated
17 04 90 10	Candies, drops and bonbons
17 04 90 20	Toffee (caramels), turkish delight, nougat
17 04 90 30	Almond candy, pistachio candy and the like
17 04 90 40	Fruit jellies, fruit pastes, licorice sugar confectionery form
17 04 90 50	Cough drops
17 04 90 60	Halawa tahiniah
17 04 90 70	Candies powoder containing fruit flavor
17 04 90 90	Other
18 06 20 20	Confectionery products containing cocoa
18 06 20 30	Cocoa products of concetrated liquid or paste containing cocoa
18 06 20 90	Other
18 06 31 90	Other
18 06 32 90	Other
18 06 90 10	Powders for making ice-cream containing cocoa

H.S CODE	DESCRIPTION
18 06 90 20	Confectionery products containing cocoa
18 06 90 90	Other
19 01 20 10	Cereal and flour mixes with fruit flour containing added cocoa powder
19 01 20 20	Ready-mixed doughs consisting essentially of cereal flour with sugar, fat, eggs or fruit
19 02 11 10	Macaroni, noodles & the like such as spaghetti & cannelloni, in shape of shells, stars, letters & the like
19 02 19 10	Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like
19 04 10 10	Cantaining cocoa
19 04 20 11	Containing cocoa
19 05 31 00	Sweet biscuits
19 05 32 00	Waffles and wafers
19 05 40 10	Rusks
19 05 40 90	Other
19 05 90 10	Ordinary bread of any kind
19 05 90 93	Ordinary biscuits, whether or not salted
21 01 12 10	Nescafe, yuban, maxweell, etc
21 01 12 20	Coffee paste
21 01 12 90	Other

H C CODE	DESCRIPTION
H.S CODE	DESCRIPTION
02 03 11 00	carcasses and half-carcasses
02 03 12 00	Hams, shoulders and cuts thereof, with bone in
02 03 19 00	Other
02 03 21 00	carcasses and half-carcasses
02 03 22 00	Hams, shoulders and cuts thereof, with bone in
02 03 29 00	Other
02 05 00 90	Other
02 06 30 00	- Of swine, fresh or chilled
02 06 41 00	Livers
02 06 49 00	Other
02 09 00 10	Pig fat
02 10 11 00	Hams, shoulders and cuts thereof, with bone in
02 10 12 00	Bellies (streaky) and cuts thereof
02 10 19 00	Other
05 02 10 00	- Pigs-, hogs- or boars- bristles and hair and waste thereof
15 01 00 30	Lard and other pig fat from pig wastes
15 03 00 11	Of pig
15 03 00 21	Of pig
15 03 00 91	Of pig
16 01 00 11	Of swine or animal blood
16 01 00 21	Of swine or animal blood
16 01 00 31	Sausage of Pig or animal blood
16 02 41 00	Hams and cuts thereof
16 02 42 00	Shoulders and cuts thereof
16 02 49 00	Other, including mixtures
16 02 90 30	Preparations of animal blood
17 04 90 80	White Chocolate containing alcohol
18 06 31 10	Containing alcohol
18 06 32 10	Containing alcohol

H.S CODE	DESCRIPTION
22 03 00 00	Beer made from malt.
22 04 10 00	- Sparkling wine
22 04 21 00	In containers holding 2 L or less
22 04 29 00	Other
22 04 30 00	- Other grape must
22 05 10 00	- In containers holding 2 L or less
22 05 90 00	- Other
22 06 00 00	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.
22 07 20 90	Other
22 08 20 00	- Spirits obtained by distilling grape wine or grape marc
22 08 30 00	- Whiskies
22 08 40 00	- Rum and and other spirits obtained by dostilling fermented sugar-cance products
22 08 50 00	- Gin and Geneva
22 08 60 00	- Vodka
22 08 70 00	- Liqueurs and cordials
22 08 90 90	Other
23 07 00 10	Wine lees
33 02 10 00	- of a kind used in the food or drink industries
40 12 11 00	Of kind used on motor cars (including station wagons and racing cars)
40 12 12 00	Of a kind used on buses or lorries
40 12 13 00	Of a kind used on buses aircraft
40 12 19 00	Other
40 12 20 00	- Used pneumatic tyres
40 12 90 00	- Other
41 03 30 00	- Of swine.
41 06 31 00	In the wet state (including wet-blue)
41 06 32 00	In the dry state (crust)
41 13 20 00	- Of swine

■ Table 5

H.S CODE	DESCRIPTION
01 03 10 00	- Pure-bred breeding animals
01 03 91 00	Weighing less than 50 kg
01 03 92 00	Weighing less than 50 kg or more
09 08 20 00	- Mace
12 07 91 00	Poppy seeds
12 07 99 10	Poppy
12 07 99 20	Hemp seeds
12 11 30 00	- Coca leaf
12 11 40 00	- Poppy straw
12 11 90 20	Black poppy

H.S CODE	DESCRIPTION
12 11 90 60	Cannabis sativa
13 02 11 00	Opium
13 02 19 10	Hashish
25 24 10 00	- Crocidolite
25 24 90 00	- Other
29 39 91 10	Cocaine
68 11 40 00	- Containing asbestos
68 12 80 00	- Crocidolite
68 12 93 00	Compressed asbestos fibre jointing, in sheets or rolls
68 13 20 00	- Containing asbestos

H.S CODE	DESCRIPTION
02 07 11 00	Not cut in pieces, fresh or chilled
02 07 12 00	Not cut in pieces, frozen
02 07 13 00	Cuts and offal, fresh or chilled
02 07 14 00	Cuts and offal, frozen
04 01 10 30	Long life milk, in packing exceeding 1 Litre
04 01 20 30	Long life milk, in packing exceeding litre
04 01 30 30	Long life milk, in packing exceeding litre
04 02 10 10	For industrial purposes
04 02 21 10	For industrial purposes
04 02 29 10	For industrial purposes
04 07 00 19	Other
04 07 00 90	Other
04 08 11 00	Dried
04 08 19 00	Other
04 08 91 00	Dried
04 08 99 00	Other
10 01 10 00	- Durum wheat
10 01 90 10	Normal wheat
10 01 90 20	Thin wheat
10 01 90 30	Mixture of wheat and rye
10 08 10 00	- Buckwheat
11 01 00 10	Wheat flour
11 01 00 20	Flour of mixed wheat and rye

H.S CODE	DESCRIPTION
11 02 90 40	Buckwheat flour
24 01 10 00	- Tobacco, not stemmed/stripped
24 01 20 00	- Tobacco, parly or wholly stemmed/stripped
24 01 30 10	Tobacco, partly or wholly stemmed/stripped
24 01 30 90	Other
24 02 10 00	- Cigars, cheroots and cigarillos, containing tobacco
24 02 20 00	- Cigarettes containing tobacco
24 02 90 10	Cigars tobacco substitutes (does not contain nicotine nor to tobacco)
24 02 90 20	Cigarettes as tobacco substitutes (does not contain nicotine nor to tobacco)
24 03 10 10	Chopped or pressed tobacco for smoking
24 03 10 20	Chopped or pressed tobacco for pipes
24 03 10 30	Chopped or pressed tunbac for retail sale
24 03 10 90	Other
24 03 91 00	« Homogenised or « reconstituted « tobacco
24 03 99 10	Pressed or liquored tobacco for making snuff
24 03 99 20	Chopped or pressed tobacco for chewing
24 03 99 30	Snuff
24 03 99 40	Jirak
24 03 99 50	Tobacco extracts and essences
24 03 99 60	muasl
24 03 99 90	Other