

**Customs Notice no. (07/2023) Concerning
Implementing the Comprehensive Economic
Partnership Agreement between the United Arab
Emirates and the Republic of Turkiye**

Based on Federal Decree No. (91) of 2023 ratifying the Comprehensive Economic Partnership Agreement between the Government of the United Arab Emirates and the Government of the Republic of Turkiye, and the official notice from Federal Authority for Identity, Citizenship, Customs and Port Security dated 5th July 2023 regarding the implementation of the Comprehensive Economic Partnership Agreement between the United Arab Emirates and the Republic of Turkey,

The following has been decided:

Article (1)

The Comprehensive Economic Partnership Agreement between the United Arab Emirates and the Republic of Turkiye will be implemented and shall enter into force as of 1st September 2023

(Copy of the agreement is enclosed)

Article (2)

This notice is effective from the date of its issuance, all concerned departments must take the necessary measures to implement it, each within its jurisdiction.

Ahmed Mahboob Musabih
Director General

أحمد محبوب مصبح
المدير العام

**إعلان جمركي رقم (2023/07) بشأن
تطبيق اتفاقية الشراكة الاقتصادية الشاملة بين دولة
الإمارات العربية المتحدة وجمهورية تركيا**

بناء على المرسوم الاتحادي رقم (91) لسنة 2023 بالتصديق على اتفاقية الشراكة الاقتصادية الشاملة بين حكومة دولة الإمارات العربية المتحدة وحكومة جمهورية تركيا، وكتاب الهيئة الاتحادية للهوية والجنسية والجمارك وأمن المنافذ رقم هـ أ/ج/ق/د/1031/2023 بتاريخ 05 يوليو 2023 بشأن تطبيق اتفاقية الشراكة الاقتصادية الشاملة بين دولة الإمارات العربية المتحدة وجمهورية تركيا،

فقد تقرر ما يلي:

المادة (1)

يتم تطبيق اتفاقية الشراكة الاقتصادية الشاملة بين دولة الإمارات العربية المتحدة وجمهورية تركيا وتدخل حيز التنفيذ اعتباراً من الأول من سبتمبر 2023 (مرفق نسخة عن الاتفاقية)

المادة (2)

يعمل بهذا الإعلان اعتباراً من تاريخ صدوره وعلى كافة الإدارات المعنية اتخاذ الإجراءات اللازمة لتنفيذه كل فيما يخصه.

Issued on 31/08/2023

صدر بتاريخ 31/08/2023



تطبيق اتفاقية الشراكة الاقتصادية الشاملة مع تركيا

أولاً: تخفيض أو إزالة الرسوم الجمركية عن الواردات ذات منشأ الجمهورية التركية:

مرفق لكم جدول التزامات الدولة بتخفيض أو إزالة الرسوم الجمركية عن السلع التركية المنشأ التي تستورد للوضع في الاستهلاك بالدولة، وذلك اعتباراً من تاريخ دخول الاتفاقية حيز التنفيذ.

1. العمود الأول: بند التعرفة الجمركية من ثمانية أرقام وفقاً لنسخة التعرفة الجمركية 2022.
2. العمود الثاني: وصف بند التعرفة باللغة الإنجليزية.
3. العمود الثالث: نسبة الرسم الجمركي الأساس لبند التعرفة الجمركية المقابل.
4. العمود الرابع: رمز فئة المعاملة التفضيلية في الرسوم الجمركية لبند التعرفة الجمركية المقابل وهي كالتالي:
 - E(0): إزالة الرسم الجمركي الأساس بتاريخ دخول الاتفاقية حيز التنفيذ.
 - E(3): إزالة الرسم الجمركي الأساس خلال (3) سنوات من تاريخ دخول الاتفاقية حيز التنفيذ بالشكل التالي:

| تاريخ دخول الاتفاقية حيز التنفيذ 2023 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2024 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2025 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2026 |
|---------------------------------------|---|---|---|
| 3.75% | 2.50% | 1.25% | 0.0% |

- E(5): إزالة الرسم الجمركي الأساس خلال (5) سنوات من تاريخ دخول الاتفاقية حيز التنفيذ بالشكل التالي:

| تاريخ دخول الاتفاقية حيز التنفيذ 2023 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2024 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2025 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2026 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2027 | نفس يوم وشهر تاريخ دخول الاتفاقية حيز التنفيذ من العام 2028 |
|---------------------------------------|---|---|---|---|---|
| 4.20% | 3.37% | 2.54% | 1.71% | 0.88% | 0.00% |

- Tariff reduction 20%: تخفيض الرسم الجمركي الأساس بنسبة 20% من تاريخ دخول الاتفاقية حيز التنفيذ

ليصبح الرسم المطبق 4% ويستمر بعد ذلك تطبيق نسبة الرسم (4%) بشكل دائم دون أي تخفيض آخر.

- Tariff reduction 50%: تخفيض الرسم الجمركي الأساس بنسبة % 50 من تاريخ دخول الاتفاقية حيز التنفيذ ليصبح الرسم المطبق % 2.5 ويستمر بعد ذلك تطبيق نسبة الرسم (% 2.5) بشكل دائم دون أي تخفيض آخر.
- EX: بنود مستثناة من تخفيض أو إزالة الرسوم عنها ويستوفي عنها الرسم الجمركي المطبق (رسم الدولة الأولى بالرعاية MFN) أو أية تعديلات تجري عليه.
- SG: البنود المعينة على أنها سلع خاصة وتعامل معاملة السلع الخاصة من حيث الرسم الجمركي.
- 5. الأعمدة من الخامس إلى العاشر تتضمن جدولاً تخفيض الرسم الجمركي الأساس خلال الفترة الانتقالية لإزالة الرسوم الجمركية ابتداءً من تاريخ دخول الاتفاقية حيز التنفيذ وحتى يصل الرسم الجمركي الأساس إلى نسبة معينة أو حتى إزالته بالكامل.
- 6. الرسم الأساس هو الرسم المطبق في التعريفات الجمركية لدولة الامارات) رسم الدولة الأولى بالرعاية MFN)، بتاريخ 1 يناير 2022، والذي يتضمن بالنسبة لبنود التعريفات الجمركية المنضوية تحت التخفيضات التعريفية، نسبة 5% بما يعكس الرسم الجمركي الموحد على مستوى دول المجلس بالإضافة إلى الرسم الجمركي بنسبة 10% بالنسبة لمنتجات الحديد، وذلك على النحو الموضح في جدول التعريفات الجمركية لدولة الامارات العربية المتحدة.

ثانياً: التخفيض الطوعي للرسوم الجمركية:

1. اذا جرى، في أي وقت بعد دخول الاتفاقية حيز التنفيذ، تخفيض طوعي من جانب الامارات لنسبة رسم جمركي وارد في جدول التعريفات المطبقة في الدولة على الدولة الأولى بالرعاية MFN)، فإن الرسم المذكور سيُطبق على السلعة ذات المنشأ التركي المستحقة للمعاملة التفضيلية التي تخضع لذلك الرسم طالما كان أقل من نسبة الرسم الجمركي المحسوبة وفقاً لجدول التزامات الدولة بتخفيض أو إزالة الرسوم الجمركية عن السلع التركية المشار إليه في "أولاً" أعلاه.
2. يجوز، لاحقاً لتخفيض طوعي من جانب دولة الامارات لنسبة رسم جمركي على النحو المبين في الفقرة (1) من البند "أولاً" من هذه الورقة، رفع نسبة ذلك الرسم الجمركي إلى المستوى المحدد وفقاً لجدول التزامات الدولة بتخفيض أو إزالة الرسوم الجمركية عن السلع التركية المنشأ.

ثالثاً: الالتزامات المتعلقة بتجزئة بنود التعريفات الجمركية:

في حال استحداث تقسيمات تعريفية جديدة في التعريفات الجمركية المطبقة في الدولة، فيجب ألا تكون الرسوم الجمركية المطبقة على الواردات التركية المنشأ المستحقة للمعاملة التفضيلية التي تصنف في البنود الجديدة أعلى من تلك الواجبة على البنود الصل مع الاخذ بالاعتبار تخفيض أو إزالة الرسوم الجمركية لهذه البنود وفقاً للبند "أولاً" من هذه الورقة.

رابعاً: الالتزامات المتعلقة بالإدخال المؤقت للسلع:

1. يسمح، وفقاً لقانون الجمارك ولوائحه، بدخول السلع التالية المستوردة من تركيا، بصرف النظر عن منشأها، إدخالاً مؤقتاً دون استيفاء الرسوم الجمركية عليهما:
 - البضائع المعدة للعرض أو العرض التوضيحي في المعارض أو الاجتماعات أو الحداث المماثلة بما في ذلك، على سبيل المثال لا الحصر، العينات التجارية والمواد العلانية بما في ذلك المواد المطبوعة والأفلام والتسجيلات؛
 - المعدات والمواد المهنية والعلمية، بما في ذلك قطع الغيار اللازمة لها، لممارسة النشاط التجاري أو التجارة أو المهنة لشخص مستحق للإدخال المؤقت وفقاً لقانون الجمارك واللوائح الخاصة به؛
 - الحاويات والمنصات والعبوات والعينات والسلع الأخرى المستوردة في سياق عملية تجارية؛
 - البضائع المستوردة في سياق عملية تصنيع.
 - الآلات والمعدات اللازمة لنجاز المشاريع أو لجراء التجارب والاختبارات المتعلقة بهذه المشاريع أو للإصلاح؛
 - البضائع المستوردة للأغراض التعليمية أو العلمية أو الثقافية أو الرياضية.
 - مواد الدعاية السياحية. و
 - البضائع المستوردة للأغراض الانسانية.
2. بناء على طلب المستورد يسمح بتمديد المهلة الزمنية للدخال المؤقت للسلع إلى ما بعد الفترة المحددة مبدئياً وفقاً للأسباب التي تراها الدائرة الجمركية مقبولة.
3. يجوز للدائرة الجمركية اشتراط أن تكون السلع المدخلة مؤقتاً مشفوعة بضمان مالي لا يتجاوز قيمة الرسوم الجمركية وأي ضرائب أخرى مفروضة على الواردات التي قد تستحق على السلعة عند التخليص عليها للوضع بالاستهلاك في الدولة، وعلى أن يتم الفراج عن الضمان المالي المذكور عند تصدير السلع؛
4. في حالة عدم استيفاء أي من الشروط التي تفرضها الدائرة الجمركية على السماح بالدخال المؤقت للسلع المذكورة في الفقرة (1) من البند "رابعاً" من هذه الورقة، فللدائرة الجمركية استيفاء الرسوم الجمركية وأية ضرائب أو رسوم أخرى تُستحق عادةً عند استيراد ذات السلع للوضع في الاستهلاك بالدولة وفقاً لقانون الجمارك واللوائح الخاصة به.
5. تعفي الدائرة الجمركية مستورد السلع التي تمت الموافقة على إدخالها مؤقتاً وفقاً لهذه الترتيبات من مسؤولية عدم تصديرها عند تقديم دليل مقبول للدائرة الجمركية، على أن السلع قد تلفت خلال الفترة الاصلية المحددة للإدخال المؤقت أو أي تمديد قانوني لتلك الفترة، وللدائرة الجمركية أن تشترط الاعفاء من المسؤولية بموجب هذه الفقرة بحصول المستورد على موافقة مسبقة من الدائرة الجمركية قبل إتلاف السلع.

6. تعتمد الدوائر الجمركية، اجراءات لتعجيل الافراج عن السلع المسموح بدخولها بموجب الفقرة (1) من البند "رابعا" من هذه الورقة. كما تسمح تلك الإجراءات، قدر الامكان، عندما تكون تلك السلع في حوزة مواطن تركي يسعى إلى الحصول على الدخول المؤقت للسلع، بالإفراج عن هذه السلع بالتزامن مع دخول ذلك المواطن إلى الدولة.

خامساً: السلع المعاد إدخالها بعد التصليح أو التعديل:

1. لا تستوفي الرسوم الجمركية عن السلع، أيّ كان منشأها، المعادة ضمن المهل الزمنية المحددة لها في قانون الجمارك ولوائحه، التي سبق تصديرها مؤقتاً إلى تركيا لاصلاحها أو التعديل عليها، بصرف النظر عما إذا كان من الممكن إجراء هذا التصحيح أو التعديل في الدولة، إلا أنه يجوز استيفاء الرسوم الجمركية أو أي رسوم أخرى على الزيادة في قيمة السلع الناتجة عن التصليح أو التعديل الذي أُجري في تركيا
2. لا تستوفي الرسوم الجمركية على السلع المستوردة مؤقتاً من تركيا للإصلاح أو التعديل، بشرط أن يتم لاحقاً، تصدير هذه السلع من الدولة وفقاً لقانون الجمارك ولوائحه
3. يعني مصطلح "الاصلاح" أو "التعديل" أي عملية أو معالجة يتم إجراؤها على السلع لإصلاح العيوب التشغيلية أو الإضرار المادية وتنطوي على إعادة إنشاء السلع إلى وظيفتها الأصلية، أو لضمان امتثالها للشروط الفنية لمطلوبات استخدامها. يشمل إصلاح السلع أو تعديلها الترميم أو التجديد أو التنظيف أو التعقيم أو الصيانة أو أي عملية أو معالجة أخرى، بغض النظر عن الزيادة المحتملة في قيمة السلع، التي لا:
 - تؤدي إلى تدمير الخصائص الأساسية للسلع أو انشاء سلع جديدة أو مختلفة تجارياً
 - تحويل السلع غير المكتملة إلى سلع تامة الصنع.
 - تغيير وظيفة السلع.

سادساً: التزامات الاعفاء من الرسوم الجمركية للعينات التجارية ذات القيمة الضئيلة والمواد الاعلانية المطبوعة:

- لا تستوفي الرسوم الجمركية، وفقاً لقانون الجمارك ولوائحه، عن العينات التجارية التي ليست لها قيمة تُذكر والمواد الاعلانية المطبوعة المستوردة من تركيا، بغض النظر عن منشأ هذه العينات والمواد الاعلانية المطبوعة، ولكن يجوز اشتراط ما يلي:
- أن يكون استيراد هذه العينات فقط من أجل استدراج طلبات السلع، أو الخدمات المقدمة من أراضي تركيا أو أراضي أي دولة أخرى؛
 - أن يتم استيراد المواد الاعلانية في عبوات لا تحتوي كل منها على أكثر من نسخة واحدة من كل مادة ولا تشكل هذه المواد أو العبوات جزءاً من إرسالية أكبر.

TÜRKİYE-UNITED ARAB EMIRATES COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

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PREAMBLE

The Government of the United Arab Emirates (hereinafter referred to as the “UAE”) and the Government of the Republic of Türkiye (hereinafter referred to as “Türkiye”); hereinafter being referred to individually as a “Party” and collectively as “the Parties”;

RECOGNISING the strong economic and political ties between Türkiye and the UAE, and wishing to strengthen these links through the creation of a free trade area, thus establishing close and lasting relations;

BUILDING on their respective rights and obligations under the “Marrakesh Agreement Establishing the World Trade Organization” (WTO Agreement), done at Marrakesh, Morocco, on 15 April 1994, and other multilateral, regional, and bilateral agreements and arrangements to which they are party;

TAKING INTO CONSIDERATION the “Agreement Establishing an Association between the Republic of Türkiye and the European Economic Community”, done at Ankara, Türkiye, on 12 September 1963;

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

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

DESIRING to further strengthen their economic relationship as part of, and in a manner coherent with, their overall relations, and convinced that the Comprehensive Economic Partnership Agreement (CEPA) between Türkiye and the UAE (Agreement) will create a new climate for the development of trade and investment between the Parties;

RESOLVED to contribute to the harmonious development and expansion of international trade by removing obstacles to trade through this Agreement and to avoid creating new barriers to trade between the Parties that could reduce the benefits of this Agreement;

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, as well as the promotion of transfer of technology between the Parties;

AIMING to facilitate trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

DETERMINED to support the growth and development of micro-, small-, and medium-sized enterprises by enhancing their ability to participate in, and benefit from, the opportunities created by this Agreement;

AIMING to establish a clear, transparent, and predictable legal and commercial framework for business planning that supports the further expansion of trade and investment;

DETERMINED to establish a legal framework for strengthening their trade relations;

HAVE AGREED, AS FOLLOWS:

CHAPTER 1
INITIAL PROVISIONS AND GENERAL DEFINITIONS

ARTICLE 1.1
General Definitions

For the purposes of this Agreement:

Agreement means the Comprehensive Economic Partnership Agreement (CEPA) between Türkiye and UAE.

Agreement on Agriculture means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

Anti-Dumping Agreement means the Agreement on Implementation of Article VI of the GATT 1994 in Annex 1A to the WTO Agreement;

Customs authority or customs authorities means:

- (a) for Türkiye, the Ministry of Trade; and
- (b) for the UAE, the Federal Authority for Identity, Citizenship, Customs, and Port Security.

Customs duty means a duty or charge of equivalent effect imposed on or in connection with the importation of a good, including any form of surtax or surcharge imposed on or in connection with that importation, but does not include:

- (a) a charge equivalent to an internal tax imposed consistently with Article III of the GATT 1994;
- (b) a measure applied in accordance with the provisions of Articles VI or XIX of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, the Safeguards Agreement, Article 5 of the Agreement on Agriculture, or Article 22 of the DSU; or
- (c) a fee or other charge imposed consistently with Article VIII of the GATT 1994.

Customs value means the value as determined in accordance with the Customs Valuation Agreement;

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

Days means calendar days, including weekends and holidays;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes in

Annex 2 to the WTO Agreement;

GATS means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;

GATT 1994 means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

GPA means the Agreement on Government Procurement in Annex 4 to the WTO Agreement;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, including its General Rules for the Interpretation, Section Notes, Chapter Notes and Subheading Notes;

Import Licensing Agreement means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established pursuant to Article 17.1 (Joint Committee) of this Agreement;

Measure means any measure, whether in the form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

Natural person of the other Party means;

- (a) for the UAE: a national of Türkiye,
- (b) for Türkiye:
 - (i) A national of the UAE; or
 - (ii) A permanent resident of the UAE who is a national of a WTO Member and who holds a valid “Golden Visa”.

Originating refers to the origin of a good as defined in accordance with the Chapter on Rules of Origin;

Person unless the context otherwise requires, includes natural and juridical persons;

Safeguards Agreement means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

SCM Agreement means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

SPS Agreement means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;

TBT Agreement means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

TRIPS Agreement means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;

WCO means the World Customs Organization;

WTO means the World Trade Organization; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994.

ARTICLE 1.2

Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in conformity with Article XXIV of the General Agreement on Tariffs and Trade 1994 (GATT 1994) and Article V of the General Agreement on Trade in Services (GATS).

ARTICLE 1.3

Objectives

The objectives of this Agreement are to liberalise and facilitate trade and investment between the Parties in accordance with the provisions of this Agreement.

ARTICLE 1.4

Geographical Scope

This Agreement shall apply:

- (a) For Türkiye, to the land territory, internal waters, the territorial sea, and the airspace above them, as well as the maritime areas over which it has sovereign rights or jurisdiction for the purposes of exploration, exploitation, and preservation of natural resources, whether living or non-living, pursuant to international law.
- (b) For the UAE, its land territories, internal waters, territorial sea, including the seabed and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf, and exclusive economic zone, over which UAE has sovereignty, sovereign rights, or jurisdiction as defined in its laws and in accordance with international law.

ARTICLE 1.5

Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under

the WTO Agreement, including the GATT 1994, GATS, any subsequent agreements within the WTO framework, and other multilateral agreements to which both Parties are party.

2. In the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution.

ARTICLE 1.6

Customs Union and Free Trade Areas

1. This Agreement shall not preclude the maintenance or establishment of customs unions, free trade areas, arrangements for frontier trade, and other preferential agreements, insofar as they do not have the effect of altering the trade arrangements provided for in this Agreement.
2. When a Party enters into a customs union or free trade agreement with a third party, it shall, upon request by other Party, be prepared to enter into consultations with the requesting Party.

ARTICLE 1.7

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 and by non-governmental bodies in the exercise of governmental powers delegated by central, 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 12 of Article XXIV of the GATT 1994 and paragraph 3 of Article I of the GATS.

ARTICLE 1.8

Transparency

1. Each Party shall publish or otherwise make publicly available its laws, regulations, and administrative rulings of general application, as well as its respective international agreements which may affect the operation of this Agreement.
2. Without prejudice to Article 1.9 (Confidential Information), each Party shall, within a reasonable period, respond to specific questions and provide, upon request, information to the other Party on matters referred to in paragraph 1.

ARTICLE 1.9

Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the

confidentiality of information designated as confidential by the other Party.

2. Nothing in this Agreement shall require a Party to disclose confidential information, the disclosure of which would impede law enforcement of the Party, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of any economic operator.

ARTICLE 1.10 General Exceptions

For the purposes of this Agreement, and wherever applicable, Article XX of the GATT 1994 and its interpretative note and Article XIV of the GATS including its footnotes are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 1.11 Security Exceptions

Nothing in this Agreement shall be construed:

- (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;
- (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (iii) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
 - (iv) taken in time of war or other emergency in international relations; or
- (c) to prevent any Party from taking any actions in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

CHAPTER 2 TRADE IN GOODS

ARTICLE 2.1 Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

ARTICLE 2.2 National Treatment and Internal Taxation

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its interpretative notes. To this end, Article III of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

ARTICLE 2.3 Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, including as explicitly set out in each Party's Schedule included in Annex 2-1 (Schedule of Tariff Commitments), neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.
2. Upon the entry into force of this Agreement, Türkiye shall eliminate or reduce its customs duties applied on goods originating from the UAE in accordance with Annex 2-1A (Schedule of Tariff Commitments) and the UAE shall eliminate or reduce its customs duties on goods originating from Türkiye in accordance with Annex 2-1B (Schedule of Tariff Commitments).
3. Where a Party reduces its most-favoured nation (MFN) applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with Annex 2-1A (Schedule of Tariff Commitments) in the case of Türkiye or Annex 2-1B (Schedule of Tariff Commitments) in the case of the UAE.

ARTICLE 2.4 Acceleration or Improvement of Tariff Commitments

1. Upon request of a Party, the other Party shall consult with the requesting Party to consider accelerating, improving, or broadening the scope of the elimination of customs duties as set out in its Schedule of Tariff Commitments in Annex 2-1 (Schedule of Tariff Commitments).
2. Further commitments between the Parties to accelerate or broaden the scope of the elimination of a customs duty on a good (or to include a good in Annex 2-1 (Schedule

of Tariff Commitments)) shall supersede any duty rate or staging category determined pursuant to their respective Schedules upon its incorporation into this Agreement.

3. Nothing in this Agreement shall prohibit a Party from unilaterally accelerating or broadening the scope of the elimination of customs duties set out in its Schedule in Annex 2-1 (Schedule of Tariff Commitments) on originating goods. Any such unilateral acceleration or broadening of the scope of the elimination of customs duties will not permanently supersede any duty rate or staging category determined pursuant to their respective Schedules, nor will it serve to waive that Party's right to raise the customs duty back to the level established in its Schedule in Annex 2-1 (Schedule of Tariff Commitments) following a unilateral reduction.

ARTICLE 2.5

Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be that set out in the respective tariff nomenclature of each Party in conformity with the Harmonized System and its legal notes and amendments.
2. Each Party shall ensure that the transposition of its Schedule of Tariff Commitments does not afford less favourable treatment to an originating good of the other Party than that set out in its Schedule in Annex 2-1A or 2-1B.
3. A Party may introduce new tariff splits, provided that the preferential conditions applied in the new tariff splits are not less preferential than those applied originally.

ARTICLE 2.6

Import and Export Restrictions

Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and its interpretative notes. To this end, Article XI of the GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

ARTICLE 2.7

Import Licensing

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement¹, which is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

¹ For the purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of "import licensing" contained in that Agreement.

2. Before applying any new or modified import license, a Party shall publish it in such a manner as to enable the other Party and traders to become acquainted with it, including through publication on an official government internet site. Upon request of the other Party, the Party shall provide information concerning its implementation in a reasonable period of time.

ARTICLE 2.8

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 Customs Valuation Agreement, *mutatis mutandis*.

ARTICLE 2.9

Export Subsidies

1. Neither Party shall adopt or maintain any export subsidy on any good destined for the territory of the other Party in accordance with the SCM Agreement and the Agreement on Agriculture.
2. The Parties reaffirm their commitments made in the WTO Ministerial Conference Decision on Export Competition adopted in Nairobi on 19 December 2015, including the elimination of scheduled export subsidy entitlements for agricultural goods.

ARTICLE 2.10

Restrictions to Safeguard the Balance-of-Payments

1. The Parties shall endeavour to avoid the imposition of restrictive measures for balance-of-payments purposes.
2. Any such measures taken for trade in goods shall be in accordance with Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the GATT 1994, the provisions of which are incorporated into and made a part of this Agreement, *mutatis mutandis*.

ARTICLE 2.11

Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of the GATT 1994 and its interpretive notes and Article 6 of the WTO Agreement on Trade Facilitation, that all fees and charges of whatever character (other than import and export duties, charges equivalent to an internal tax, or other internal charges applied consistently with Article III:2 of the GATT 1994, and measures applied in accordance with Articles VI or XIX of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, the Safeguards Agreement, Article 5 of the Agreement on Agriculture, or Article 22 of the DSU) imposed on, or in connection with, importation or exportation of goods are limited in amount to the approximate cost of services rendered, which shall not be calculated on

an *ad valorem* basis, and shall not represent an indirect protection for domestic goods or a taxation of imports or exports for fiscal purposes.

2. Each Party shall promptly publish details and shall make such information available on the Internet regarding the fees and charges it imposes in connection with importation or exportation.

ARTICLE 2.12 Non-Tariff Measures

1. Unless otherwise provided, neither Party shall adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or with this Agreement.
2. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings relating to non-tariff measures are not prepared, adopted, or applied with a view to, or with the effect of, creating unnecessary obstacles to trade with the other Party.
3. If a Party considers that a non-tariff measure of the other Party is an unnecessary obstacle to trade, that Party may nominate such a non-tariff measure for review by the Subcommittee for Trade established under Article 17.1 (Joint Committee), by notifying the other Party at least 30 days before the date of the next meeting of the Subcommittee for Trade. A nomination of a non-tariff measure for review shall include the reasons for its nomination, how the measure adversely affects trade between the Parties, and, if possible, suggested solutions. The Subcommittee for Trade shall immediately review the measure with a view to securing a mutually agreed solution to the matter. Review by the Subcommittee for Trade is without prejudice to the Parties' rights under Chapter 14 (Dispute Settlement).

ARTICLE 2.13 State Trading Enterprises

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of the GATT 1994 and the Understanding on the Interpretation of Article XVII of the GATT 1994, *mutatis mutandis*.

ARTICLE 2.14 Subcommittee for Trade- Trade in Goods Matters

1. For the purposes of the effective implementation and operation of this Chapter, Subcommittee for Trade established by Chapter 17 of this Agreement will handle, among others, Trade in Goods matters.
2. These matters include the objectives below:
 - (a) monitoring the implementation and administration of this Chapter;

- (b) promoting trade in goods between the Parties, including through consultations on accelerating and broadening the scope of preferential treatment or tariff elimination under this Agreement, and other issues as appropriate;
- (c) addressing barriers to trade in goods between the parties, including those related to non-tariff measures, such as import and export restrictions, which may restrict trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration;
- (d) providing advice and recommendations to the Joint Committee on cooperation needs regarding trade in goods;
- (e) reviewing each Party's implementation of amendments to the Harmonized System to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between such amendments to the Harmonized System, Annex 2-1 (Schedule of Tariff Commitments), and national nomenclatures;
- (f) consulting on and endeavouring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System;
- (g) reviewing data on trade in goods in relation the implementation of this Chapter;
- (h) assessing matters that relate to trade in goods and undertaking any additional matter that the Joint Committee may assign to it; and
- (i) reviewing and monitoring any other matter related to the implementation of this Chapter.

**CHAPTER 3
TRADE REMEDIES**

**ARTICLE 3.1
Scope**

1. With respect to Türkiye, the investigating authority will be the Ministry of Trade or its successor.
2. With respect to the UAE, this Chapter shall apply to investigations and measures that are taken by the Ministry of Economy or its successor.

**ARTICLE 3.2
Anti-Dumping and Countervailing Measures**

1. The Parties reaffirm their rights and obligations under the provisions of Article VI and Article XVI of GATT 1994; Anti-Dumping Agreement and SCM Agreement.
2. The Parties recognize the right to apply measures consistent with Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement, and the importance of promoting transparency.
3. Except as otherwise stipulated in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to anti-dumping and countervailing measures including the initiation and conduct of anti-dumping and countervailing duty investigations as well as the application of anti-dumping and/or countervailing measures.
4. Neither Party shall have recourse to Chapter 14 (Dispute Settlement) of this Agreement for any matter arising under this Article.
5. When the investigating authority of a Party receives a written application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a product from the other Party, the former Party shall notify the other Party of the application as far in advance of the initiation of such investigation as possible. As soon as possible after accepting an application for a countervailing duty investigation in respect of a product of the other Party, and in any event before initiating an investigation, the Party shall provide written notification of its receipt of the application to the other Party and invite the other Party for consultations with the aim of clarifying the situation as to the matters referred to in the application and arriving at a mutually agreed solution.
6. The investigating authority of each Party shall ensure, before a final determination is made, the disclosure of all essential facts under consideration which form the basis for the decision whether to apply definitive measures. This is without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing and allow interested parties sufficient time to make their comments.

ARTICLE 3.3
Transitional Safeguard Measures

1. For the purposes of this Article:

Domestic industry means, with respect to an imported product, the producers as a whole of the like or directly competitive product operating within the territory of a Party, or those producers whose collective production of the like or directly competitive product constitutes a major proportion of the total domestic production of that product;

Provisional measure means a provisional bilateral safeguard measure described in Paragraph 12;

Serious injury means a significant overall impairment in the position of a domestic industry;

Threat of serious injury means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent;

Transition period, in relation to a particular product, means the period from the entry into force of this Agreement until two years after the date on which the elimination or reduction of the customs duties on that product is completed in accordance with the Party's schedule of tariff commitments in Annex 2-1A and 2-1B, which shall not exceed 7 years starting from the date of entry into force of the Agreement in any circumstances;

Transitional safeguard measure means a transitional bilateral safeguard measure described in Paragraph 2.

2. If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating product of a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause serious injury, or threat thereof, to a domestic industry producing a like or directly competitive product, the other Party may, to the extent necessary to prevent or remedy serious injury apply a transitional safeguard measure consisting of:

(a) the suspension of the further reduction of any rate of customs duty on the product provided for under this Agreement;

(b) an increase of the rate of customs duty on the product to a level not to exceed the lesser of:

(i) the most-favored-nation (MFN) applied rate of customs duty on the product in effect at the date on which the transitional safeguard measure is taken; or

(ii) the MFN applied rate of customs duty on the product in effect on the day immediately preceding the date this Agreement enters into force.

3. A Party shall notify the other Party in writing:
 - (a) immediately on initiation of an investigation described in Paragraph 5;
 - (b) immediately upon making a finding of serious injury or threat thereof caused by increased imports of an originating product of the other Party as a result of the reduction or elimination of a customs duty on the product pursuant to this Agreement;
 - (c) before applying provisional measures pursuant to Paragraph 12, and
 - (d) no less than 20 days in advance of applying a definitive transitional safeguard measure or extending a transitional safeguard measure.
4. A Party shall consult with the other Party as far in advance of applying a transitional safeguard measure as practicable, with a view to reviewing the non-confidential version of the information arising from the investigation and exchanging views on the measure.
5. A Party shall apply a transitional safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.
6. In the investigation described in Paragraph 5, the Party shall comply with the requirements of Article 4.2 (a) and (b) of the Safeguards Agreement, and to this end, Article 4.2 (a) and (b) of the Safeguards Agreement is incorporated into and made a part of this Agreement, *mutatis mutandis*.
7. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.
8. Neither Party may apply a transitional safeguard measure:
 - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
 - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a transitional safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or
 - (c) beyond the expiration of the transition period, except with the consent of the other Party.

9. No transitional safeguard measure shall be applied again to the import of a product which has been previously subject to such measure for a period of time equal to the period during which the previous measure was applied.
10. Where the expected duration of the transitional safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.
11. When a Party terminates a transitional safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule to Annex 2-1A and 2-1B (Schedule of Tariff Commitments), would have been in effect but for the measure.
12. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a transitional safeguard measure on a provisional basis pursuant to a preliminary determination by its competent authorities that there is clear evidence that imports of an originating product from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and such imports have caused serious injury, or threat thereof, to the domestic industry.
13. Before applying a safeguard measure on a provisional basis, the applying Party shall notify the other Party. A Party may not apply a provisional measure until at least 45 days after the date its competent authorities initiate an investigation.
14. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the requirements of Paragraphs 5 and 6.
15. The Party shall promptly refund any tariff increases if the investigation described in Paragraph 5 does not result in a finding that the requirements of Paragraph 2 are met. The duration of any provisional measure shall be counted as part of the period described in Paragraph 8(b).
16. No later than 30 days after it applies a transitional safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalizing compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the transitional safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.
17. If the Parties are unable to agree on compensation within 30 days after consultations begin, the Party against whose originating product the measure is applied may suspend the application of concessions with respect to originating product of the applying Party that have trade effects substantially equivalent to the transitional safeguard measure. The Party exercising the right of suspension may suspend the application of concessions only for the minimum period necessary to achieve the substantially equivalent effects.
18. A Party against whose product the transitional safeguard measure is applied shall notify the Party applying the transitional safeguard measure in writing at least 30 days before it suspends concessions in accordance with Paragraph 17.

19. The right of suspension referred in Paragraph 17 shall not be exercised for the first 24 months during which a transitional safeguard measure is in effect, provided that the transitional safeguard measure has been applied as a result of an absolute increase in imports and conforms to the provisions of this Agreement.
20. The applying Party's obligation to provide compensation under Paragraph 16 and the other Party's right to suspend concessions under Paragraph 17 shall terminate on the date the transitional safeguard measure terminates.

ARTICLE 3.4
Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement.
2. Neither Party may apply, with respect to the same product, at the same time:
 - (a) a transitional safeguard measure as provided in Article 3.3 (Transitional Safeguard Measures); and
 - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

ARTICLE 3.5
Cooperation on Trade Remedies

The Parties shall endeavour to encourage cooperation on trade remedies, between the relevant authorities of each Party who have responsibility for trade remedy matters.

CHAPTER 4
TECHNICAL BARRIERS TO TRADE

ARTICLE 4.1
Definitions

For the purpose of this Chapter, the definitions shall be those contained in Annex 1 of the TBT Agreement.

ARTICLE 4.2
Objectives

The objective of this Chapter is to facilitate trade in goods between the Parties by eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting greater regulatory cooperation and good regulatory practice.

ARTICLE 4.3
Scope

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures, at the central government level, that may affect trade in goods between the Parties.
2. Each Party shall take reasonable measures, as may be available to it, to ensure observance of this Chapter by local government bodies on the level directly below that of the central government within its territory, which are responsible for the preparation, adoption, and application of technical regulations, standards, and conformity assessment procedures.
3. Notwithstanding paragraph 1, this Chapter shall not apply to:
 - (a) technical specifications prepared by a governmental body for its production or consumption requirements, which are covered by Chapter 11 (Government Procurement); or
 - (b) sanitary or phytosanitary measures, which are covered by Chapter 5 (Sanitary and Phytosanitary Measures).
4. All references in this Chapter to technical regulations, standards, and conformity assessment procedures shall be construed to include any amendments to them and any addition to the rules or the product coverage of those technical regulations, standards, and procedures, except amendments and additions of an insignificant nature.
5. For greater certainty, nothing in this Chapter shall prevent a Party from preparing, adopting, applying, or maintaining technical regulations, standards, or conformity assessment procedures in accordance with its rights and obligations under this Agreement, the TBT Agreement, and any other relevant international agreement.

ARTICLE 4.4
Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

ARTICLE 4.5
International Standards, Guides, and Recommendations

1. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.
2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall apply the principles set out in the Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (13 November 2000, Annex 2 to PART 1 of G/TBT/1), and any subsequent version thereof.
3. The Parties shall encourage cooperation between their respective national standardising organisations in areas of mutual interest, in the context of their participation in international standardising bodies, to ensure that international standards developed within such organisations are trade facilitating and do not create unnecessary obstacles to trade.
4. The Parties reaffirm their obligations under Article 4.1 of the TBT Agreement to ensure that their national standardising bodies accept and comply with the Code of Good Practice for the Preparation, Adoption, and Application of Standards in Annex 3 of the TBT Agreement.
5. Where modifications to the contents or structure of the relevant international standards were necessary in developing a Party's national standards, that Party shall, on request of the other Party, encourage its standardising body or bodies to provide information about the differences in the contents and structure, and the reason for those differences.
6. Each Party shall encourage the standardising body or bodies in its territory to cooperate with the standardising body or bodies of the other Party including:
 - (a) the exchange of information on standards;
 - (b) the exchange of information relating to standard-setting procedures; and
 - (c) cooperation in the work of international standardising bodies in areas of mutual interest.

ARTICLE 4.6
Technical Regulations

1. The Parties recognise the importance of good regulatory practice with regard to the preparation, adoption, and application of technical regulations, particularly the work carried out by the WTO Committee on Technical Barriers to Trade.
2. In accordance with Article 2.2 of the TBT Agreement, each Party shall ensure that technical regulations are not more trade-restrictive than necessary to fulfil a legitimate objective, taking account of the risks non-fulfilment would create.
3. The Parties shall use international standards as a basis for preparing their technical regulations, unless those international standards are ineffective or inappropriate to achieving the legitimate objective pursued. Where a Party does not use an international standard, guide, or recommendation referred to in paragraph 1, or their relevant parts, as a basis for its technical regulations, it shall, on request of the other Party, explain the reasons therefor.
4. In accordance with Article 2.7 of the TBT agreement, each Party shall give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.
5. A Party shall, on the request of the other Party, explain the reasons why it has not accepted a request by the other Party to negotiate arrangements pursuant to paragraph (3) and (4).
6. The Parties shall strengthen communications and coordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.
7. At the request of a Party that has an interest in developing a technical regulation similar to a technical regulation of the other Party, such other Party shall endeavour to provide, to the extent practicable, relevant information, including studies or documents, except for confidential information, on which it has relied in its development.
8. Consistent with the obligations of the TBT Agreement, each Party shall ensure that its technical regulations, including those dealing exclusively with marking and labelling requirements:
 - (a) accord treatment no less favourable than that accorded to like products of domestic origin; and
 - (b) do not create unnecessary obstacles to trade between the Parties.

9. Each Party shall apply technical regulations uniformly and consistently throughout its territory.

ARTICLE 4.7
Conformity Assessment Procedures

1. The provision of paragraph 1 of Article 4.6 (Technical Regulations) with respect to the preparation, adoption, and application of technical regulations, shall also apply, *mutatis mutandis*, to conformity assessment procedures.
2. In accordance with Article 5.1.2 of the TBT Agreement, each Party shall ensure that their conformity assessment procedures are not prepared, adopted, or applied with a view to or with the effect of creating unnecessary obstacles to trade. This means, *inter alia*, that conformity assessment procedures shall not be more strict or be applied more strictly than is necessary to give the importing Party adequate confidence that products conform with the applicable technical regulations or standards, taking account of the risks non-conformity would create.
3. The Parties recognise that, depending on specific sectors involved, a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include:
 - (a) recognising existing multilateral recognition agreements and arrangements among conformity assessment bodies;
 - (b) promoting mutual recognition of conformity assessment results by the other Party, through recognising the other Party's designation of conformity assessment bodies;
 - (c) encouraging voluntary arrangements between conformity assessment bodies in the territory of each Party;
 - (d) accepting a supplier's declaration of conformity, where appropriate;
 - (e) harmonisation of criteria for conformity assessment bodies' designation, including accreditation procedures;
 - (f) use of accreditation to qualify conformity assessment bodies, including through relevant multilateral agreements or arrangements to recognise the accreditation granted by other Parties; or
 - (g) other mechanisms as mutually agreed by the Parties.
4. The Parties shall ensure, whenever appropriate, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, even when those procedures differ from its own, provided that those procedures offer a

satisfactory assurance of conformity with applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

5. In order to enhance confidence in the consistent reliability of each one of the conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved.
6. The Parties may, upon request by a Party, enter into consultations to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures. The Parties shall consider the possibility of negotiating agreements or arrangements for mutual recognition of the results of their respective conformity assessment procedures in areas mutually agreed upon.
7. The Parties shall endeavour to intensify their exchange of information on acceptance mechanisms, conformity assessment procedures, and accreditation policy with a view to facilitating the acceptance of conformity assessment results.
8. Where a Party permits participation of its conformity assessment bodies and does not permit participation of the conformity assessment bodies of the other Party, in its conformity assessment procedures it shall, on written request of that Party, explain the reason for its refusal in writing.

ARTICLE 4.8 **Cooperation**

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to:
 - (a) increasing the mutual understanding of their respective systems;
 - (b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interests, including health, safety, and environmental protection;
 - (c) facilitating trade by implementing good regulatory practices; and
 - (d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards, or the relevant parts of them, and do not create unnecessary obstacles to trade between the Parties.
2. In order to achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, cooperate on regulatory issues, which may include:
 - (a) promotion of good regulatory practice based on risk management principles;

- (b) exchange of information with a view to improving the quality and effectiveness of their technical regulations;
 - (c) development of joint initiatives for managing risks to health, safety, or the environment, and preventing deceptive practices; and
 - (d) exchange of market surveillance information where appropriate.
3. The Parties shall encourage cooperation between their respective organisations responsible for standardisation, conformity assessment, accreditation, and metrology, with a view to facilitating trade and avoiding unnecessary obstacles to trade between the Parties.

ARTICLE 4.9 **Transparency**

1. The Parties recognise the importance of the provisions relating to transparency in the TBT Agreement and relevant Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade since 1 January 1995 (G/TBT/1/), as may be revised, issued by the WTO Committee on Technical Barriers to Trade.
2. Each Party shall, upon request of the other Party, provide information, including the objective of, and rationale for, a technical regulation or conformity assessment procedure which the Party has adopted or proposes to adopt, and may affect the trade between the Parties within a reasonable period of time, as agreed between the Parties.
3. When a proposed technical regulation is submitted for public consultation or notified to the WTO, a Party shall give appropriate consideration to the comments received from the other Party and, upon request of the other Party, provide information on and explanations of the proposed technical regulation.
4. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available.
5. Each Party shall allow a reasonable interval between the publication of technical regulations and their entry into force in order to allow time for the economic operators of the other Party to adapt, except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise.

ARTICLE 4.10 **Contact Points**

1. For the purposes of this Chapter, the contact points are:
 - (a) for Türkiye: General Directorate of Product Safety and Inspection, the Ministry of Trade, or its successors; and

- (b) for the UAE: the Standards and Regulations Sector, the Ministry of Industry and Advanced Technology, or its successors.
2. Each Party shall promptly notify the other Party of any change to its Contact Point.

ARTICLE 4.11
Information Exchange and Technical Discussions

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be provided in print or electronically within a reasonable period of time. A Party shall endeavour to respond to such a request within 60 days.
2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the Contact Points designated under Article 4.10 (Contact Points).
3. On a request of a Party for technical discussions on any matter arising under this Chapter, the Parties shall endeavour, to the extent practicable, to enter into technical discussions by notifying the Contact Points designated under Article 4.10 (Contact Points).

CHAPTER 5 SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 5.1 Definitions

1. The definitions in Annex A of the SPS Agreement are incorporated into this Chapter and shall form part of this Chapter, *mutatis mutandis*.
2. In addition, for the purposes of this Chapter:

Competent authority means a government body of each Party responsible for measures and matters referred to in this Chapter;

Emergency measure means a sanitary or phytosanitary measure that is applied by an importing Party to products of the other Party to address an urgent problem of human, animal or plant life or health protection that arises or threatens to arise in the Party applying the measure; and

Contact point means the government body of a Party that is responsible for the implementation of this Chapter and the coordination of that Party's participation in Committee activities under Article 5.6 (Subcommittee for Sanitary and Phytosanitary Measures).

ARTICLE 5.2 Objectives

The objectives of this Chapter are to:

- (a) protect human, animal, or plant life or health in the territories of the Parties while facilitating trade between them;
- (b) enhance the collaboration on the implementation of the SPS Agreement;
- (c) strengthen communication, consultation, and cooperation between the Parties, and particularly between the Parties' competent authorities;
- (d) ensure that sanitary and phytosanitary measures implemented by a Party do not create unjustified barriers to trade;
- (e) enhance transparency in and understanding of the application of each Party's sanitary and phytosanitary measures; and
- (f) encourage the development and adoption of science-based international standards, guidelines, and recommendations, and promote their implementation by the Parties.

ARTICLE 5.3

Scope

This Chapter shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

ARTICLE 5.4

General Provisions

1. The Parties affirm their rights and obligations under the SPS Agreement.
2. Nothing in this Agreement shall limit the rights and obligations that each Party has under the SPS Agreement.
3. No Party shall have recourse to dispute settlement under Chapter 14 (Dispute Settlement) with respect to the obligations in this Chapter.

ARTICLE 5.5

Competent Authorities and Contact Points

1. To facilitate communication on matters covered by this Chapter, each Party shall notify the other Party of its competent authority and contact point within 30 days from the entry into force of this Agreement.
2. Each Party shall inform the other Party of any change in competent authority or in its contact point within a reasonable period of time.

ARTICLE 5.6

The Subcommittee for Sanitary and Phytosanitary Measures

1. For the purposes of the effective implementation and operation of this Chapter, the Subcommittee for Sanitary and Phytosanitary (SPS) Measures established in Chapter 17 (Administration of the Agreement) shall be composed of government representatives of each Party responsible for sanitary and phytosanitary matters, and shall be subject to the direction of the Joint Committee.
2. The objectives of the Subcommittee for SPS Measures are to:
 - (a) monitor the implementation and operation of this Chapter;
 - (b) consider sanitary and phytosanitary matters of mutual interest; and
 - (c) enhance communication and cooperation on sanitary and phytosanitary matters.
3. The Subcommittee for SPS Measures is intended to serve as a forum to:

- (a) improve the Parties' understanding of sanitary and phytosanitary issues that relate to the implementation of the SPS Agreement and this Chapter;
 - (b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory and operational processes that relate to those measures;
 - (c) exchange information on the implementation of this Chapter; and
 - (d) share information on any sanitary or phytosanitary issue that has arisen between them.
4. The Subcommittee for SPS Measures shall establish its terms of reference at its first meeting and may revise those terms as needed, and shall thereafter meet as needed at its own discretion or at the direction of the Joint Committee.
 5. If a Party considers that there is a disruption to trade on sanitary and phytosanitary grounds, it may request technical consultations through the Subcommittee for SPS Measures with a view to facilitating trade. On receiving a request under this paragraph, the other Party shall respond to such a request, and shall endeavour to provide any requested information and respond to questions pertaining to the matter, and if requested, enter into consultations within a reasonable period of time after receiving such a request. The Parties shall make every effort to reach a mutually satisfactory resolution through consultations within a period of time agreed upon by the Parties.

ARTICLE 5.7 **Equivalence**

1. The Parties recognize that the principle of equivalence, as provided for under Article 4 of the SPS Agreement, has mutual benefits for both exporting and importing Parties.
2. The Parties shall follow the procedures for determining the equivalence of SPS measures and standards developed by the WTO SPS Committee and relevant international standard setting bodies in accordance with Annex A of the SPS Agreement, *mutatis mutandis*. The importing Party shall accept the SPS measure of the exporting Party as equivalent, if the other Party objectively demonstrates that its measure achieves the Party's appropriate level of sanitary or phytosanitary protection.
3. Upon request of the exporting Party, the Parties shall enter into discussions with the aim to achieve recognition of the equivalence of specified sanitary or phytosanitary measures within a reasonable period of time in line with the principle of equivalence in the SPS Agreement and other standards, guidelines or recommendations by the relevant international bodies consistent with Annex A of the SPS Agreement.
4. Compliance by an exported product with a technical regulation or standard of the exporting Party that has been accepted as equivalent to SPS measures and standards

of the importing Party shall not remove the need for that product to comply with any other relevant mandatory requirements of the importing Party.

ARTICLE 5.8

Risk Assessment

1. Parties shall ensure that any SPS measure is applied only to the extent necessary to protect human, animal or plant life or health, is based on scientific principles, and is not maintained without sufficient scientific evidence.
2. Each Party shall ensure that each risk assessment conducted has to be appropriate to the circumstances of the risk at issue and takes into account reasonably available and relevant scientific data.
3. Notwithstanding paragraph 1, where relevant scientific evidence is insufficient, a Member may provisionally adopt SPS measures on the basis of available pertinent information, including that from relevant international organizations as well as from SPS measures applied by other Members. In such circumstances and upon receipt of the request for approval for importation of a good from the exporting Party, the importing Party shall seek to obtain additional information necessary and taking into account available scientific evidence for a more objective assessment of risk and review the SPS measure within a reasonable period of time.
4. Upon request by the exporting Party, the importing Party shall inform the exporting Party of the progress of a specific risk analysis request.

ARTICLE 5.9

Emergency Measures

If a Party adopts an emergency measure that is necessary for the protection of human, animal or plant life or health, the Party shall promptly notify the measure by using the WTO SPS notification submission system as a means of emergency notification. If a Party adopts an emergency measure, it shall review that measure periodically and make available the results of that review to the other Party upon request.

ARTICLE 5.10

Transparency

1. The Parties recognize the value of transparency in the adoption and application of SPS measures and the importance of sharing information about such measures on an ongoing basis.
2. In implementing this Article, each Party should take into account relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations.
3. Each Party agrees to notify a proposed SPS measure that may have an effect on the

trade of the other Party, including any that conforms to international standards, guidelines or recommendations, by using the WTO SPS notification submission system as a means of notification.

4. Each Party shall provide to the other Party, on request, SPS measures related to the importation of a good into that Party's territory.

ARTICLE 5.11 **Cooperation**

1. The Parties shall explore opportunities for further cooperation, collaboration and information exchange between them on sanitary and phytosanitary matters of mutual interest, consistent with this Chapter. Those opportunities may include trade facilitation initiatives and technical assistance. The Parties shall cooperate to facilitate the implementation of this Chapter.
2. The Parties shall cooperate and may jointly identify work on sanitary and phytosanitary matters with the goal of eliminating unnecessary obstacles to trade between the Parties.

CHAPTER 6 CUSTOMS PROCEDURES & TRADE FACILITATION

ARTICLE 6.1 Definitions

For the purposes of this Chapter:

Customs laws means provisions implemented by legislation or regulation concerning the importation, exportation, transit of goods, or any other customs procedures, whether relating to customs duties, taxes, or any other charges collected by the Customs Authorities, or to measures for prohibition, restriction, or control enforced by the Customs Authorities;

Customs procedures means the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs laws and regulations;

Customs Mutual Assistance Agreement (CMAA) means the Agreement that further enhances customs cooperation and exchange of information between the Parties to secure and facilitate lawful trade, signed on 24 November 2021;

Authorised economic operator(s) (AEO) means the programme that recognises an operator involved in the international movement of goods in whatever function that has been approved by the national Customs Authority as complying with the World Customs Organization (WCO) or equivalent supply chain security standards; and

Mutual recognition arrangement (MRA) means the arrangement between the Parties that mutually recognises AEO authorisations that have been properly granted by each Party's Customs Authority.

ARTICLE 6.2 Scope

This Chapter shall apply, in accordance with the Parties' respective national laws, rules, and regulations, to customs procedures required for clearance of goods traded between the Parties.

Each Party shall use its available resources in an appropriate way to implement this Chapter.

ARTICLE 6.3 General Provisions

1. The Parties agree that their customs laws, regulations and procedures shall be transparent, non-discriminatory, consistent, and avoid unnecessary procedural obstacles to trade.
2. The Parties affirm their rights and obligations under the Trade Facilitation Agreement.
3. The Parties shall conform when possible to international tools, instruments, and standards applicable in the area of customs and trade, which include:

- (a) the International Convention on the Simplification and Harmonization of Customs Procedures, done at Kyoto, Japan on 18 May 1973, as amended by the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures of 18 May 1973, done at Brussels, Belgium on 26 June 1999;
 - (b) the International Convention on the Harmonized Commodity Description and Coding System, done at Brussels, Belgium on 14 June 1983, as amended by the Protocol of Amendment to the International Convention on the Harmonized Commodity Description and Coding System on 24 June 1986;
 - (c) the WCO Framework of Standards to Secure and Facilitate Trade (SAFE Framework of Standards); and
 - (d) the WCO Data Model.
4. The Customs Authority of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

ARTICLE 6.4
Publication and Availability of Information

- 1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are published as early as possible before application, either on the Internet or in print form.
- 2. Each Party shall designate, establish, and maintain one or more enquiry points to address enquiries from interested persons pertaining to customs matters and shall endeavour to make available publicly through electronic means information concerning procedures for making such enquiries.
- 3. Nothing in this Article or in any part of this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines, including those related to conducting risk analyses and targeting methodologies.
- 4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic laws and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published, or information on them is made otherwise publicly available as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations.

ARTICLE 6.5
Risk Management

1. Each Party shall adopt a risk management approach in its customs activities, based on its identified risk of goods, in order to facilitate the clearance of low-risk consignments while focusing its inspection activities on high-risk goods.
2. Neither Party shall apply risk management in a manner that may lead to arbitrary or unjustifiable discrimination or disguised restrictions to international trade.

ARTICLE 6.6
Paperless Communications

1. For the purposes of facilitating the bilateral exchange of international trade data and expediting procedures for the release of goods, the Parties shall endeavour to provide an electronic environment that supports business transactions between their respective Customs Authorities and trading entities.
2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Authorities and trading entities.
3. The Parties' respective Customs Authorities, in implementing initiatives that provide for the use of paperless communications, shall take into account the methodologies agreed at the WCO, as well as those stated in the CMAA.

ARTICLE 6.7
Advance Rulings

1. In accordance with its commitments under the Trade Facilitation Agreement, each Party shall provide for the issuance of an advance ruling, prior to the importation of the goods into its territory, to an importer of the goods into its territory or to an exporter or producer of the goods in the territory of another Party.
2. For the purposes of paragraph 1, each Party shall issue rulings as to whether the good qualifies as an originating goods or to assess the tariff classification of goods. In addition, each Party may issue rulings that cover additional trade matters as specified in the Trade Facilitation Agreement. Each Party shall issue its determination regarding the origin or tariff classification of the goods in a reasonable and, time-bound manner from the date of receipt of a complete application for an advance ruling.
3. The importing Party shall apply an advance ruling issued by it under paragraph 1 on the date that the ruling is issued or on a later date specified in the ruling. It shall remain in effect for a reasonable period of time and in accordance with the national procedures on advanced rulings, unless the advance ruling is modified or revoked.
4. The advance ruling issued by the Party shall be binding only on the applicant to whom the ruling is issued.

5. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of a post-clearance audit or an administrative, judicial, or quasi-judicial review or appeal. A Party that declines to issue an advance ruling shall promptly notify in writing the person requesting the ruling, setting out the relevant facts and circumstances and the basis for its decision.
6. The importing Party may modify or revoke an advance ruling:
 - (a) if the ruling was based on an error of fact;
 - (b) if there is a change in the material facts or circumstances on which the ruling was based;
 - (c) to conform with a modification of this Chapter; or
 - (d) to conform with a judicial decision or a change in its domestic law.
7. Each Party shall provide written notice to the applicant explaining the Party's decision to revoke or modify the advance ruling issued to the applicant.
8. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein, and shall not be applied to importations of the goods that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.
9. Notwithstanding paragraph 8, the issuing Party shall postpone the effective date of the modification or revocation of an advance ruling for a reasonable period of time and in accordance with each Party's national procedures on advance rulings, where the person to whom the advance ruling was issued demonstrates that he has relied in good faith to his detriment on that ruling.
10. Each Party shall publish online, at least:
 - (a) the requirements for an application for an advance ruling, including the information to be provided and the format;
 - (b) the time period by which it will issue an advance ruling; and
 - (c) the length of time for which the advance ruling is valid.

ARTICLE 6.8
Penalties

1. Each Party shall maintain measures imposing criminal, civil, or administrative penalties, whether solely or in combination, for violations of the Party's customs laws and regulations.
2. Each Party shall ensure that penalties issued for a breach of its customs laws and regulations are imposed only on the person(s) responsible for the breach under its laws.
3. Each Party shall ensure that the penalty imposed by its Customs Authority is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.
4. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties. No portion of the remuneration of a government official shall be calculated as a fixed portion or percentage of any penalties or duties assessed or collected.
5. Each Party shall ensure that if a penalty is imposed by its Customs Administration for a breach of its customs laws or regulations, an explanation in writing is provided to the person(s) on whom the penalty is imposed specifying the nature of the breach and the applicable laws, regulations, or procedural requirements under which the amount or range of penalty for the breach has been issued.

ARTICLE 6.9
Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade.
2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for the immediate release of goods upon receipt of the customs declaration and fulfilment of all applicable requirements and procedures;
 - (b) provide for the electronic submission and processing of documentation, including manifests, and data, and to the extent possible prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;
 - (c) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities, taking into account the required procedures for controlled or regulated goods in accordance with the national laws and regulations; and

- (d) require that the importer to be informed if a Party does not promptly release goods, including, to the extent permitted by its law, the reasons why the goods are not released and which border agency, if not the Customs Authority, has withheld release of the goods.
3. Nothing in this Article requires a Party to release goods if its requirements for release have not been met, nor does it prevent a Party from liquidating a security deposit in accordance with its law.
 4. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under customs control from the point of entry into the Party's territory to another customs office in its territory from where the goods are intended to be released, provided the applicable regulatory requirements are met.

ARTICLE 6.10
Transit and Transshipment

Each Party shall, in accordance with its national laws and regulations:

- (a) conduct transit and transshipment operations between the Parties in a facilitated and effectively controlled manner;
- (b) ensure the facilitation and effective control of transshipment operations and transit movements through its territory;
- (c) endeavour to promote and implement international transit arrangements, with a view to facilitating trade; and
- (d) ensure cooperation and coordination between all concerned authorities and agencies in their respective territories to facilitate the traffic of goods in transit and in accordance with Article 6.11 (Temporary Admission).

ARTICLE 6.11
Temporary Admission

1. Each Party shall grant temporary admission, conditionally relieved from custom duties and taxes in accordance with the national laws and regulations of each Party, to the following goods imported from the other Party:
 - (a) goods intended for display or demonstration at exhibitions, fairs, meetings, or similar events including, but not necessarily limited to, commercial samples, advertising materials including printed materials, films, and recordings;
 - (b) professional and scientific equipment and materials, including their spare parts, that are necessary for carrying out the business activity, trade, or profession of

a person who qualifies for temporary entry pursuant to the laws of the importing Party;

- (c) containers, pallets, packings, samples, and other goods imported in connection with a commercial operation;
 - (d) goods imported in connection with a manufacturing operation;
 - (e) machinery and equipment for the completion of projects or for conducting the experiments and tests relating to such projects, or for repair;
 - (f) goods imported for educational, scientific, cultural, or sports purposes;
 - (g) tourist publicity materials; and
 - (h) goods imported for humanitarian purposes.
2. Each Party shall, at the request of the importer and for reasons deemed valid by its Customs Authority, extend the time limit for temporary admission beyond the period initially fixed.
 3. Nothing in this Article shall affect the Parties' rights to require a guarantee equal of import duties and taxes on temporary admission with total conditional relief.
 4. If any condition that a Party imposes under this Article has not been fulfilled, that Party may apply the customs duty and any other charge that would normally be owed on importation of the goods.
 5. Each Party shall relieve the importer of liability for failure to export a temporarily admitted goods upon presentation of satisfactory proof to the Party's Customs Authority that the goods have been destroyed within the original time limit for temporary admission or any lawful extension. A Party may condition relief of liability under this paragraph by requiring the importer to receive prior approval from the Customs Authority of the importing Party before the destruction of the goods.
 6. Each Party, through its Customs Authority, shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, these procedures shall provide that when such goods accompany a national or resident of the other Party who is seeking temporary entry, the goods shall be released simultaneously with the entry of that national or resident.

ARTICLE 6.12

Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall, in accordance with its domestic laws and regulations, grant duty-free entry to commercial samples of negligible value and to printed advertising materials imported from the territory of the other Party, but may require that:

- (a) such samples be imported solely for the solicitation of orders for goods, or the solicitation of orders for services provided from the territory, of the other Party or a non-Party; or
- (b) such advertising materials be imported in packets that each contain no more than one copy of each such material and that neither such materials nor packets form part of a larger consignment.

ARTICLE 6.13

Goods Returned or Re-entered After Repair or Alteration

1. Neither Party may apply a customs duty to the goods that re-enters its territory within the timeframe set forth in its laws and regulations after that the goods has been exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in its territory, except that a customs duty may be applied to the addition resulting from the repair or alteration that was performed in the territory of the other Party.
2. Neither Party may apply a customs duty to the goods, imported temporarily from the territory of the other Party for repair or alteration, provided such good is exported from the territory of the importing Party according to its laws and regulations.
3. For the purposes of this Article, “repair” or “alteration” means any operation or process undertaken on goods to remedy operational defects or material damage and entailing the re-establishment of the goods to its original function, or to ensure its compliance with technical requirements for its use. Repair or alteration of goods includes restoring, renovating, cleaning, resterilising, maintenance, or other operation or process, regardless of a possible increase in the value of the goods that does not:
 - (a) destroy a goods’ essential characteristics or create a new or commercially different goods;
 - (b) transform unfinished goods into finished goods; or
 - (c) change the function of goods.

Article 6.14
Authorised Economic Operators

1. Each Party shall establish or maintain a trade facilitation programme for operators who meet specified criteria, hereinafter referred to as “AEO programme”, in accordance with the WCO SAFE Framework of Standards.
2. The National AEO programme, including the specific criteria for qualification, shall be published in accordance with Article 6.4 (Publication and Availability of Information).
3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail, and it shall allow the participation of small- and medium-sized enterprises.
4. In accordance with Article 19 of the CMAA, both Parties shall endeavour to initiate discussions on an AEO MRA through a Joint Action Plan.

ARTICLE 6.15
Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade pursuant to this Chapter.

ARTICLE 6.16
Expedited Shipments

Each Party shall adopt or maintain expedited customs procedures for goods entered through air cargo facilities while maintaining appropriate customs control and selection. These procedures shall:

- (a) provide for information necessary to release an express shipment to be submitted and processed before the shipment arrives;
- (b) allow for a single submission of information covering all goods contained in an express shipment, such as a manifest, through, if possible, electronic means²;
- (c) to the extent possible, provide for the release of certain goods with a minimum amount of documentation;
- (d) under normal circumstances, provide for express shipments to be released as soon as possible after submission of the necessary customs documents, provided the shipment has arrived; and

² Additional documents may be required as a condition for release.

- (e) apply to shipments of any weight or value, recognising that a Party may require formal entry procedures as a condition for release, including declaration and supporting documentation and payment of customs duties, based on the goods' weight or value.

ARTICLE 6.17 **Review and Appeal**

1. Each Party shall ensure that any person to whom it issues a determination on a customs matter has access to:
 - (a) at least one level of administrative review of determinations by its Customs Administration, independent³ of either the official or office responsible for the decision under review; and
 - (b) judicial review of decisions taken at the final level of administrative review.
2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.
3. Each Party shall ensure that an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its determination or decision in the review or appeal and the reasons for the determination or decision.

ARTICLE 6.18 **Single Window**

Each Party shall endeavour to develop or maintain single window systems to facilitate a single, electronic submission of all information required by its customs law and other legislation for the exportation, importation, and transit of goods.

ARTICLE 6.19 **Customs Cooperation**

1. The Customs Authorities of the Parties shall continue to cooperate in international fora pertaining to customs, such as the WCO, to achieve mutual goals and benefits.
2. With a view to further enhancing customs cooperation and exchange of information between the Customs Authorities to secure and facilitate lawful trade, each Party shall implement and comply with the obligations in the CMAA.
3. The Parties shall facilitate initiatives for exchange of information on best practices in relation to the implementation and management of customs procedures described in this Chapter, and in accordance with the CMAA.

³ In the case of the UAE, the level of administrative review may include the competent authority supervising the Customs Authority.

ARTICLE 6.20
Confidentiality

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest, sovereignty, or security of the Parties, or which would prejudice the legitimate commercial interests of particular enterprises, public or private. Any information received under this Agreement shall be treated as confidential pursuant to the terms of the CMAA.
2. Each Party shall maintain and protect, in accordance with its domestic laws, the confidentiality of information obtained pursuant to this Chapter.

ARTICLE 6.21
Exchange of Data

1. The Parties recognise the value of trade data in accurately analysing the implementation of the Agreement. The Parties shall cooperate with a view to conducting periodic exchanges of data relating to trade in goods between the Parties.
2. The Parties may engage in such periodic exchanges within the Subcommittee on Rules of Origin and Customs Procedures.
3. A Party shall give positive consideration to a request from the other Party for technical assistance for the purposes of exchange of data under paragraph 1.

CHAPTER 7
CONCERNING THE DEFINITION OF THE CONCEPT OF
'ORIGINATING GOODS' AND
METHODS OF ADMINISTRATIVE CO-OPERATION

SECTION 7-A
GENERAL PROVISIONS

ARTICLE 7.1
Definitions

For the purposes of this Chapter:

Aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

Classified means the classification of a product or material under a particular chapter, heading or sub-heading of the Harmonized System;

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;

Competent authorities for Türkiye means Republic of Türkiye Ministry of Trade; for United Arab Emirates means the Ministry of Economy or any other agency notified from time to time;

Customs authorities for Türkiye means Republic of Türkiye Ministry of Trade; for United Arab Emirates means the Federal Authority for Identity, Citizenship, Customs and Port Security or any other agency notified in the future;

Ex-works price means the price paid for the product ex works to the manufacturer in Türkiye or in United Arab Emirates in whose undertaking 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;

Fungible goods means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;

Goods means any article of commerce including both materials and products;

Manufacture means any kind of working or processing including assembly or specific operations;

Material means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

Non-originating material means any material whose country of origin is other than the Parties, any material whose origin cannot be determined or any material that doesn't qualified as originating under this Chapter;

Non-originating goods means any goods that doesn't qualified as originating under this Chapter;

Originating goods or **Originating material** means goods or any material that qualify as originating under this Chapter;

Product means the product being manufactured, even if it is intended for later use in another manufacturing operation; and

Territories means as defined in Article 1.4 (Geographical Scope) of this Agreement.

SECTION 7-B DEFINITION OF THE CONCEPT OF 'ORIGINATING GOODS'

ARTICLE 7.2 General Requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the territory of a Party:
 - (a) goods wholly obtained in a Party within the meaning of Article 7.4 (Wholly Obtained Goods); or
 - (b) goods obtained in a Party incorporating materials that have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in a Party within the meaning of Article 7.5 (Sufficiently Worked or Processed Goods); and
 - (c) the goods satisfied all other applicable requirements of this Chapter.

ARTICLE 7.3 Cumulation of Origin

1. Without prejudice to the provisions of Article 7.2 (General Requirements), materials originating in a Party shall be considered as materials originating in the other Party when incorporated into a product there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or

processing going beyond the operations referred to in Article 7.7 (Insufficient Working or Processing).

2. The Joint Committee may agree to review this Article with a view to providing for other forms of cumulation for the purposes of qualifying goods as originating goods under this Agreement.

ARTICLE 7.4 **Wholly Obtained Goods**

1. The following shall be considered as wholly obtained in the territory of a Party:
 - (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products obtained from live animals there;
 - (e) products obtained by hunting or fishing or aquaculture conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of a Party by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for re-treading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters, provided that it has sole rights to work that soil or subsoil; and
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms 'their vessels' and 'their factory ships' in subparagraphs 1(f) and 1(g) shall apply only to vessels and factory ships:

- (a) that are registered or recorded in a Party;
- (b) that sail under the flag of a Party; and
- (c) that are owned to an extent of at least 50% by nationals of Türkiye or of the UAE or by a company with its head office in one of the Parties, of which the manager(s), Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Türkiye or of the UAE and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the Parties, public bodies, or nationals of the Parties.

ARTICLE 7.5
Sufficiently Worked or Processed Goods

1. For the purpose of paragraph b of Article 7.2 (General Requirements), a good shall be deemed originating in the territory of a Party if the good satisfies the product-specific rules set out in Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status).
2. For all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in their manufacture shall apply only in relation to such materials.
3. If a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

ARTICLE 7.6
Tolerance

Notwithstanding paragraph 1 of Article 7.5 (Sufficiently Worked or Processed Goods), non-originating materials that, according to the conditions set out in the list in Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status), should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10% of the ex-works price of the product;

- (b) any of the percentages given in Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status) for the maximum value of non-originating materials are not exceeded through the application of this paragraph; and
- (c) the products meet all other applicable requirements of this Chapter for qualifying as an originating product.

ARTICLE 7.7
Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating goods, whether or not the requirements of Article 7.5 (Sufficiently Worked or Processed Goods) are satisfied:
 - (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 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 grinding, or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
 - (k) simple 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 of products, whether or not of different kinds;
 - (n) simple mixing of sugar with any material;
 - (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (p) simple addition of water or dilution or dehydration or denaturation of products;
 - (q) slaughter of animals; or
 - (r) a combination of two or more operations specified in subparagraphs 1(a) through 1(q).
2. All operations carried out in either 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.
3. For the purposes of paragraph 1, the term “simple” means the following:
- (a) “Simple” generally describes an activity that does not need special skills, machines, apparatus, or equipment especially produced or installed for carrying out the activity; and
 - (b) “Simple mixing” generally describes an activity that does not need special skills, machines, apparatus, or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reactions, which mean a process (including a biochemical process) that 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.

ARTICLE 7.8

Accounting Segregation

1. Each Party shall provide that the determination of whether fungible goods or materials are originating shall be made through physical segregation of each good or material, or through the use of any inventory management method, such as averaging, last-in, first-out or first-in, first out, recognised in the generally accepted accounting principles of

the Party in which the production is performed, or otherwise accepted by the Party in which the production is performed.

2. Each Party shall provide that an inventory management method selected under paragraph 1 for particular fungible goods or materials shall continue to be used for those fungible goods or materials throughout the fiscal year of the Party that selected the inventory management method.

ARTICLE 7.9 Unit of Qualification

The unit of qualification for the application of the provisions of this Chapter shall be the particular product that is considered as the basic unit when determining classification using the nomenclature of the Harmonized System. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Chapter.

ARTICLE 7.10 Accessories, Spare Parts, and Tools

1. Accessories, spare parts, and tools dispatched with a piece of equipment, machine, apparatus, or vehicle, which are part of the normal equipment and are customary for the good 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 and shall be disregarded in determining whether all the non-originating materials used in the production of the product have undergone the applicable change in tariff classification or a specific manufacturing or processing operation set out in Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status).
2. Accessories, spare parts, and tools referred to in paragraph 1 shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if a product is subject to a maximum value of non-originating materials, as set out in Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status).

ARTICLE 7.11

Sets

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

ARTICLE 7.12

Packaging Materials and Containers for Retail Sale

1. Each Party shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good according to General rule 5 of the Harmonized System, shall be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in any applicable product-specific rules.
2. Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if the product is subject to a maximum value of non-originating materials in accordance with Annex 7-2 (List of Working or Processing Required to be Carried Out on Non-Originating Materials in Order for the Product Manufactured to Obtain Originating Status).

ARTICLE 7.13

Packaging Materials and Containers for Shipment

Each Party shall provide that packaging materials and containers for shipment are disregarded in determining whether a good is originating.

ARTICLE 7.14

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) plants and equipment;
- (c) machines and tools; and

- (d) any other goods that are used in the production, testing, or inspection of a good and do not enter, and which are not intended to enter, into the final composition of the product.

SECTION 7-C
TERRITORIAL REQUIREMENTS

ARTICLE 7.15
Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 7.2 (General Requirements) shall be fulfilled without interruption in the territory of a Party.
2. If originating goods exported from a Party to a non-Party are returned, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities 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 country or while being exported.

ARTICLE 7.16
Outward Processing

1. The acquisition of originating status in accordance with the conditions set out in Section 7-B shall not be affected by working or processing done outside a Party on materials exported from a Party and subsequently re-imported there, provided:
 - (a) the said materials are wholly obtained in Türkiye or in the UAE or have undergone working or processing beyond the operations referred to in Article 7.7 (Insufficient Working or Processing) prior to being exported;
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside a Party by applying the provisions of this Article does not exceed 10% of the ex-works price of the end product for which originating status is claimed.

- (c) the conditions set out in Article 7.6 (Tolerance) shall not apply to the said material as referred to in subparagraph (a); and
 - (d) factual information relevant to this Article will be indicated in the TR-UAE Proof of Origin, in accordance with Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin).
2. For the purposes of applying the provisions of paragraph 1, 'total added value' shall be taken to mean all costs arising outside Türkiye or UAE, including the value of the materials incorporated there.

ARTICLE 7.17
Direct Consignment

1. Each Party shall provide that an originating good retains its originating status if the good has been transported directly to the importing Party without passing through the territory of a non-Party.
2. Notwithstanding paragraph 1, each Party shall provide that an originating good retains its originating status if transited through or stored in temporary warehousing in one or more non-Parties, provided that the good:
- (a) remained under customs control in the territory of a non-Party; and
 - (b) has not undergone any operation there other than unloading, reloading, labelling, splitting of consignments, or any operation required to keep it in good condition.
3. An importer shall, upon request, supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in paragraph 2 have been fulfilled by the production of:
- (a) a single transport document covering the passage from the exporting Party to the importing Party through the country of transit;
 - (b) a non-manipulation certificate or any other certificate issued by the customs authorities of the country of transit specifying:
 - (i) the exact description of the goods;
 - (ii) the dates of unloading and reloading of the goods and, where applicable, the names of the ships or the other means of the transport used; and

- (iii) the conditions under which the goods remained in the transit country; or
- (c) where the documents referred to under subparagraphs 3(a) or 3(b) above cannot be produced, any substantiating documents acceptable to the customs authorities of the importing Party.

ARTICLE 7.18
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 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 7.19
Exhibitions

1. Originating goods sent for exhibition in a non-Party and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of this Agreement, provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A TR-UAE Proof of Origin must be issued or made out in accordance with the provisions of Section 7-D (Proof of Origin) and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural, or crafts exhibition, fair, or similar public show or display that is not organised for private purposes in shops or business premises with a view to the sale of foreign products and during which the products remain under customs control.

ARTICLE 7.20
Third Party Invoice

1. The customs authorities of the importing Party shall accept TR-UAE Proof of Origin in cases where the sales invoice is issued either by a company located in a third party or by an exporter for the account of the said company, provided that the goods meet the requirements of this Chapter.
2. The exporter of the goods shall indicate “third party invoicing”, and such information as the name and country of the company issuing the invoice shall appear in the appropriate field in the TR-UAE Proof of Origin, as detailed in Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin).

ARTICLE 7.21
Free Economic Zones or Free Zones

1. Both Parties shall take all necessary steps to ensure that originating goods 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. Goods produced or manufactured in a free zone situated within a Party shall be considered as originating goods in that Party when exported to the other Party, provided that the treatment or processing is in conformity with the provisions of this Chapter and supported by TR-UAE Proof of Origin.

SECTION 7-D
PROOF OF ORIGIN

ARTICLE 7.22
Proof of Origin

1. Goods originating in a Party shall, on importation into the other Party, be eligible for preferential tariff treatment under this Agreement when accompanied by a Proof of Origin.
2. Any of the following shall be considered as a TR-UAE Proof of Origin:

- (a) a paper format TR-UAE Proof of Origin in soft or hard copy issued by the competent authorities as per Article 7.23 (Proof of Origin in Paper Format) or Article 7.24 (Issuance of TR-UAE Proof of Origin by Electronic Means);
 - (b) an Electronic Proof of Origin (E-Proof of Origin) issued by the competent authorities and exchanged by a mutually developed electronic system as per Article 7.25 (Electronic Data Origin Exchange System); and
 - (c) an origin declaration made out by an approved exporter as per Article 7.29 (Conditions for Making Out an Origin Declaration).
3. Notwithstanding paragraph 1, originating goods within the meaning of this Chapter shall, in the cases specified in Article 7.33 (Exemptions from Proof of Origin), benefit from this Agreement without it being necessary to submit any of the documents referred to above.
4. Each Party shall provide that a proof of origin remains valid for one year from the date on which it is issued.

ARTICLE 7.23
Proof of Origin in Paper Format

1. A TR-UAE Proof of Origin in paper format:
 - (a) shall be in the attached form set out in Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin).
 - (b) may cover one or more goods under one consignment; and
 - (c) shall be in a printed format or other such medium, including electronic format, according to Article 7.24 (Issuance of TR-UAE Proof of Origin by Electronic Means).
2. A TR-UAE Proof of Origin shall bear an authorised signature and official seal of the competent authorities. The signature and official seal may be applied electronically, according to Article 7.24 (Issuance of TR-UAE Proof of Origin by Electronic Means).

ARTICLE 7.24
Issuance of TR-UAE Proof of Origin by Electronic Means

1. The Parties may opt for using national digital systems for the issuance of a TR-UAE Proof of Origin electronically.

2. Technical specifications of the systems, as well as the methods for subsequent verification of the electronically issued TR-UAE Proof of Origin, shall be exchanged between the Parties pursuant to the provisions of Section 7-E (Arrangements for Administrative Cooperation).
3. Without prejudice to paragraph 2, an electronically issued TR-UAE Proof of Origin:
 - (a) must contain an electronic customs stamp on Box 10, which may also be in the form of a digital image of the original stamp or in any other shape that allows for the importing Party to validate the authenticity of the electronic customs stamps from the specimens which the exporting Party provided beforehand;
 - (b) may contain, on Boxes 10 and 11, facsimile or electronic signatures instead of wet ink signatures;
 - (c) must contain, in case the official seal is applied electronically, an authentication mechanism, such as QR code or secured website, in the TR-UAE Proof of Origin for the certificate to be deemed as an original;
 - (d) must include the information in Box 11 concerning the form and number of the export document only if the internal regulations of the exporting Party so require; and
 - (e) must contain a serial number or a code by which it can be identified.
4. An electronically issued TR-UAE Proof of Origin may be drawn up in English.
5. Application of the provisions of this Article shall by no means lead to the denial of a TR-UAE Proof of Origin by the customs authorities of the Parties issued and endorsed manually in a Party in accordance with the samples provided in the Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin).

ARTICLE 7.25
Electronic Data Origin Exchange System

For the purposes of paragraph 2(b) of Article 7.22 (Proof of Origin), the Parties shall endeavour to develop an electronic system for origin information exchange to ensure the effective and efficient implementation of this Chapter, particularly on the electronic transmission of a TR-UAE Proof of Origin.

ARTICLE 7.26
Procedure for the Issuance of a TR-UAE Proof of Origin

1. A TR-UAE Proof of Origin shall be issued by the competent authorities of the exporting country on application, having been made in writing by the exporter or, under the exporter's responsibility, by his/her authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the TR-UAE Proof of Origin and the application form, specimens of which appear in the Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin), or any other forms applicable in the issuing Party in accordance with the provisions of the domestic law of that Party. The proof of origin shall be completed in English. If they are handwritten, they shall be completed in ink. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issuance of a TR-UAE Proof of Origin shall be prepared to submit at any time, on request of the customs authorities of the exporting country where the TR-UAE Proof of Origin is issued, all appropriate documents proving the originating status of the products concerned, as well as the fulfilment of the other requirements of this Chapter.
4. A TR-UAE Proof of Origin shall be issued by the customs authorities of a Party if the products concerned can be considered as products originating in that party and fulfil the other requirements of this Chapter.
5. The customs authorities issuing TR-UAE Proof of Origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Chapter. 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. They 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 all possibility of fraudulent additions.
6. The date of issuance of the TR-UAE Proof of Origin shall be indicated in Box 10.
7. A TR-UAE Proof of Origin shall be issued by the competent authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 7.27
TR-UAE Proof of Origin Issued Retrospectively

1. Notwithstanding Article 7.26 (Procedure for the issuance of a TR-UAE Proof of Origin), a TR-UAE Proof of Origin 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, involuntary omissions, or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a TR-UAE Proof of Origin was issued but not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his/her application the place and date of exportation of the products to which the TR-UAE Proof of Origin relates and state the reasons for his/her request.
3. The customs authorities may issue a TR-UAE Proof of Origin retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. TR-UAE Proof of Origin issued retrospectively must be endorsed with the following phrase in English:

‘ISSUED RETROSPECTIVELY’
5. The endorsement referred to in paragraph 4 shall be inserted in Box 6 of the TR-UAE Proof of Origin.

ARTICLE 7.28
Issuance of a Duplicate TR-UAE Proof of Origin

1. In the event of theft, loss, or destruction of a TR-UAE Proof of Origin, the exporter may apply to the customs authorities that issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:

‘DUPLICATE’
3. The endorsement referred to in paragraph 2 shall be inserted in Box 6 of the duplicate TR-UAE Proof of Origin.

4. The duplicate, which must bear the date of issuance of the original TR-UAE Proof of Origin, shall take effect as from that date.

ARTICLE 7.29
Conditions for Making out an Origin Declaration

1. An origin declaration as referred to in Article 7.22 (Proof of Origin) may be made out for an approved exporter within the meaning of Article 7.30 (Approved Exporter).
2. An origin declaration may be made out if the products concerned can be considered as products originating in Türkiye or in the UAE and fulfil the requirements of this Chapter.
3. The exporter making out an origin declaration shall be prepared to submit at any time, on request of the customs 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 Chapter.
4. An origin declaration shall be made out by the approved exporter by typing, stamping, or printing on the invoice, the delivery note, or another commercial document, the declaration, the text of which appears in Annex 7-4 (Origin Declaration), set out in that Annex and in accordance with the provisions of the domestic law of the exporting Party. If the declaration is handwritten, it shall be written in ink in legible printed characters.
5. Origin declarations shall bear the original signature of the approved exporter in manuscript. However, an approved exporter within the meaning of Article 7.30 (Approved Exporter) shall not be required to sign such declarations provided that the exporter gives the customs authorities of the exporting Party a written undertaking that the exporter accepts full responsibility for any declaration which identifies the exporter, as if it had been signed in manuscript by the exporter.
6. An origin declaration may be made out by the approved exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than one year after the importation of the products to which it relates.

ARTICLE 7.30
Approved Exporter

1. For the purposes of Article 7.22 (Proof of Origin) the Parties shall, within six months from the date of entry into force of this Agreement, implement provisions allowing the competent authorities to recognize an origin declaration made by an approved exporter.

2. The competent authorities of the exporting Party may, subject to national requirements, authorise any exporter established in that Party (the ‘approved exporter’) to make out origin declarations irrespective of the value of the products concerned.
3. An exporter who requests such authorisation must offer, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products, as well as the fulfilment of the other requirements of this Chapter.
4. The competent authorities shall grant to the approved exporter a customs authorisation number that shall appear on the origin declaration.
5. The competent authorities shall verify the proper use of an authorisation. They may withdraw the authorisation if the approved exporter makes improper use of it and shall do so if the approved exporter no longer offers the guarantees referred to in paragraph 2.
6. The competent authorities of the exporting Party shall share or publish the list of approved exporters and periodically update it.

ARTICLE 7.31
Validity of Proof of Origin

1. A proof of origin shall be valid for one year from the date of issue in the exporting Party and shall be submitted within the said period to the customs authorities of the importing Party.
2. Proofs of origin that are submitted to the competent authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the competent authorities of the importing Party may accept the proofs of origin where the products have been submitted before the final date.

ARTICLE 7.32
Submission of Proof of Origin

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that country. The authorities may require a translation of a proof of origin 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 required for the implementation of this Agreement.

ARTICLE 7.33
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 goods without requiring the submission of a proof of origin, provided that such products are not imported by way of trade, have been declared as meeting the requirements of this Chapter, and where there is no doubt as to the veracity of such a declaration.
2. Imports shall not be considered as imports by way of trade if all the following conditions are met:
 - (a) the imports are occasional;
 - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families; and
 - (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. The total value of those products shall not exceed 500 Euros for Türkiye and 80 US Dollars for UAE in the case of small packages, or 1200 Euros for Türkiye and 800 US Dollars for UAE in the case of products forming part of travellers' personal luggage or any other amounts specified in domestic legislation.
4. For the purposes of paragraph 3, in cases where the products are invoiced in a currency other than Euros or US Dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in Euros or US Dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

ARTICLE 7.34
Supporting Documents

The documents referred to in Articles 7.26 (Procedure for the Issuance of a TR-UAE Proof of Origin) and 7.29 (Conditions for Making Out an Origin Declaration) used for the purpose of proving that products covered by a TR-UAE Proof of Origin or an origin declaration can be considered as products originating in a Party and fulfil the other requirements of this Chapter may consist, *inter alia*, of 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 made out in Türkiye or in the UAE, where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Türkiye or in the UAE, issued or made out in Türkiye or in the UAE, where these documents are used in accordance with domestic law;
- (d) a TR-UAE Proof of Origin or origin declarations proving the originating status of materials used, issued, or made out in Türkiye or in UAE in accordance with this Chapter;
- (e) appropriate evidence concerning working or processing undergone outside Türkiye or the UAE by application of Article 7.16 (Outward Processing), proving that the requirements of that Article have been satisfied.

ARTICLE 7.35
Record Keeping Requirement

1. Each Party shall require that:
 - (a) exporters retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the goods for which the Proof of Origin was issued was originating; and
 - (b) The importers shall retain, for a period not less than five years from the date of importation of the goods, or a longer period in accordance with its domestic laws and regulations, all records to prove that the goods for which preferential tariff treatment was claimed was originating; and
 - (c) The competent authorities or issuing authorities retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.
2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, electronic, optical, magnetic, or written form.

ARTICLE 7.36
Minor 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 this document does correspond to the products submitted.
2. Obvious formal errors, such as typing errors on 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.

ARTICLE 7.37

Treatment of Erroneous Declaration in the TR-UAE Proof of Origin

Neither erasures nor superimposition shall be allowed on the TR-UAE Proof of Origin. Any alterations shall be made by issuing a new TR-UAE Proof of Origin to replace the erroneous one. The reference number of the corrected TR-UAE Proof of Origin should be indicated in the appropriate field on the newly issued TR-UAE Proof of Origin, as detailed in Annex 7-3 (Specimens of TR-UAE Proof of Origin and Application for a TR-UAE Proof of Origin).

SECTION 7-E

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 7.38

Mutual Assistance

1. The competent authorities of both Parties shall provide each other with specimen impressions of the official stamps used in their customs offices for the issuance of a TR-UAE Proof of Origin, the addresses of the competent authorities responsible for verifying the Proof of Origin, and the secure web addresses for QR codes and electronic certificates authentication.
2. In order to ensure the proper application of this Chapter, both Parties shall assist each other, through the competent or customs authorities, in checking the authenticity and the correctness of the information in the Proof of Origin.

ARTICLE 7.39

Verification of Proof of Origin

1. Subsequent verifications of proof of origin shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Chapter.
2. For the purposes of implementing the provisions of paragraph 1, the competent or customs authorities of the importing Party shall return a copy of the proof of origin, to

the competent or customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. 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.

3. The verification shall be carried out by the competent authorities of the exporting Party. 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.
4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Türkiye or in the UAE and fulfil the other requirements of this Chapter.
6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

ARTICLE 7.40 **Verification Visits**

1. Pursuant to paragraph 3 of Article 7.39 (Verification of Proof of Origin), if the customs authorities of the importing Party are not satisfied with the outcome of the verification, they may, under exceptional circumstances for justifiable reasons, request verification visit to the exporting Party.
2. Prior to conducting a verification visit pursuant to paragraph 1:
 - (a) the customs authorities of the importing Party shall deliver a written notification of their intention to conduct the verification visit simultaneously to:
 - (i) the producer or exporter whose premises are to be visited;
 - (ii) the competent authorities of the Party in the territory of which the verification visit is to occur; and

- (iii) the importer of the goods subject to the verification visit.
 - (b) the written notification mentioned in subparagraph 2(a) shall be as comprehensive as possible and shall include, among others:
 - (i) the name of the competent authorities issuing the notification;
 - (ii) the name of the producer or exporter whose premises are to be visited;
 - (iii) the proposed date of the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the goods subject to the verification; and
 - (v) the names and designation of the officials performing the verification visit.
 - (c) the competent authorities of the importing Party shall obtain the written consent of the producer or exporter whose premises are to be visited;
 - (d) when a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph (a), the customs authorities of the importing Party may deny preferential tariff treatment to the goods referred to in the TR-UAE Proof of Origin that would have been subject to the verification visit; and
 - (e) the competent authorities receiving the notification may postpone the proposed verification visit and notify the competent authorities of the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or a longer period as the Parties may agree.
3. The competent authorities of the importing Party conducting the verification visit, in coordination with the customs authorities, shall provide the producer or exporter, whose goods are subject to such verification, and the relevant competent authorities with a written determination of whether or not the goods subject to such verification qualify as originating goods.
4. Upon the issuance of the written determination referred to in paragraph 3 that the goods qualify as originating goods, the customs authorities of the importing Party shall immediately restore preferential benefits and promptly refund the duties paid in excess

of the preferential duty, or release guarantees obtained in accordance with the domestic legislation of the Party.

5. Upon the issuance of the written determination referred to in paragraph 3 that the goods do not qualify as originating goods, the producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the goods for preferential tariff treatment. The final written determination shall be communicated to the producer or exporter within 30 days from the date of receipt of the comments or additional information.
6. The verification visit process, including the visit and determination under paragraph 3 whether the goods subject to such verification are originating or not, shall be carried out and its results communicated to the competent authorities within a maximum period of six months from the first day the initial verification visit was conducted. While the process of verification is being undertaken, paragraph 2 of Article 7.39 (Verification of Proof of Origin) shall apply.

ARTICLE 7.41 Dispute Settlement

Where disputes arise in relation to the verification procedures under Article 7.39 (Verification of Proof of Origin) that cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, or where disputes arise in relation to the interpretation of this Chapter, they shall be submitted to the Subcommittee for Rules of Origin and Custom Procedures and subsequently to the Joint Committee, if the disputes are not settled.

ARTICLE 7.42 Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document that contains incorrect information for the purpose of obtaining a preferential treatment for goods.

SECTION 7-F FINAL PROVISIONS

ARTICLE 7.43 Consultation and Modifications

The Parties shall consult and cooperate as appropriate through the Joint Committee to:

- (a) ensure that this Chapter is applied in an effective and uniform manner; and

- (b) discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters.

ARTICLE 7.44

Transitional Provision for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods that comply with the provisions of this Chapter and that on the date of entry into force of this Chapter are either in transit or are in Türkiye or in the UAE in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within six months, of a TR-UAE Proof of Origin issued retrospectively by the competent authorities of the exporting Party together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 7.17 (Direct Consignment).

CHAPTER 8 TRADE IN SERVICES

ARTICLE 8.1 Definitions

For the purposes of this Chapter:

Aircraft repair and maintenance services mean such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;

Airport operation and management services mean the supply of air terminal, airfield, and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

Commercial presence means any type of business or professional establishment through:

- (a) the constitution, acquisition, or maintenance of a juridical person; or
- (b) the creation or maintenance of a branch or representative office;

within the territory of a Party for the purpose of supplying a service;

Computer reservation system services mean services provided by computerised systems that contain information about air carriers' schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

Ground handling services mean the supply at an airport, on a fee or contract basis, of the following: airline representation, administration, and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fueling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration, and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;

Juridical person means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately owned or governmentally owned, including any corporation, trust/fund, partnership, joint venture, sole proprietorship, or association.

a juridical person is:

- (a) "owned" by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

- (b) “controlled” by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; and
- (c) “affiliated” with another person when it controls, or is controlled by, that other person, or when it and the other person are both controlled by the same person;

Juridical person of the other Party means a juridical person which is either:

- (a) constituted or otherwise organised under the law of the other Party, and is engaged in substantive business operations in the territory of that Party; or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (i) natural persons of that Party; or
 - (ii) juridical persons of that other Party identified under subparagraph (b)(i) or State entities of the other Party;

Measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

Measures by a Party mean measures adopted or maintained by:

- (a) central, regional, or local governments and authorities; and
- (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities;

In fulfilling its obligations and commitments under the Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory;

Measures by a Party affecting trade in services include measures in respect of:

- (a) the purchase, payment, or use of a service;
- (b) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and
- (c) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

Monopoly supplier of a service means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;

Natural person of the other Party means:

- (a) for the UAE: a national of Türkiye;
- (b) for Türkiye:
 - (i) a national of the UAE; or
 - (ii) a permanent resident of the UAE who is a national of a WTO Member and who holds a valid “Golden Visa”;

Person means either a natural person or a juridical person;

Sector of a service means:

- (a) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party’s Schedule of Specific Commitments; or
- (b) otherwise, the whole of that service sector, including all of its subsectors;

Selling and marketing of air transport services mean opportunities for the air carrier concerned to sell and market freely its air transport services, including all aspects of marketing such as market research, advertising, and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

Service consumer means any person that receives or uses a service;

Service of the other Party means a service which is supplied:

- (a) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or
- (b) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;

A service supplied in the exercise of governmental authority means any service that is supplied neither on a commercial basis, nor in competition with one or more service suppliers;

Service supplier means any person that seeks to supply or supplies a service;⁴

⁴ Where the service is not 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 presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

Services includes any service in any sector except services supplied in the exercise of governmental authority;

Supply of a service includes the production, distribution, marketing, sale, and delivery of a service;

1. **Trade in services** is defined as the supply of a service:
- 2.
3. (a) from the territory of a Party into the territory of the other Party;
- 4.
5. (b) in the territory of a Party to the service consumer of the other Party;
- 6.
7. (c) by a service supplier of a Party, through commercial presence in the territory of the other Party;
- 8.
9. (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party; and

Traffic rights mean the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo, and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

ARTICLE 8.2

Scope and Coverage

1. This Chapter applies to measures adopted or maintained by a Party affecting trade in services.
2. Articles 8.4 (Most-Favoured-Nation Treatment), 8.5 (Market Access) and 8.6 (National Treatment) shall not apply to domestic 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.
3. This Chapter shall not apply to:
 - (a) services supplied in the exercise of governmental authority;
 - (b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance;
 - (c) measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:

- (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system services;
 - (iv) ground handling services; or
 - (v) airport operation services.
- (d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding citizenship, residence, or employment on a permanent basis.
4. Nothing in this Chapter or its Annexes shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment.⁵

ARTICLE 8.3

Schedules of Specific Commitments

1. Each Party shall set out in a Schedule, called its Schedule of Specific Commitments (Schedule), the specific commitments it undertakes in accordance with Articles 8.5 (Market Access), 8.6 (National Treatment), and 8.7 (Additional Commitments).
2. With respect to sectors where such commitments are undertaken, each Schedule shall specify:
 - (a) terms, limitations, and conditions on market access;
 - (b) conditions and qualifications on national treatment;
 - (c) undertakings relating to additional commitments;
 - (d) where appropriate, the time-frame for implementation of such commitments; and
 - (e) the date of entry into force of such commitments.
3. Measures inconsistent with both Articles 8.5 (Market Access) and 8.6 (National treatment) shall be inscribed in the column relating to Article 8.5 (Market Access). In this case the inscription will be considered to provide a condition or qualification to Article 8.6 (National Treatment) as well.

⁵ The sole fact of requiring a visa for natural persons of certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

4. The Parties' Schedules are set forth in Annex 8-1.

ARTICLE 8.4
Most-Favoured Nation Treatment

1. Except as provided for in its List of Most-Favoured Nation (MFN) Exemptions contained in Annex 8-2, a Party shall accord immediately and unconditionally, with respect to all measures affecting the supply of services, to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-party.
2. The obligations of paragraph 1 shall not apply to:
 - (a) treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article V or *Vbis* of the GATS, as well as treatment granted in accordance with Article VII of the GATS or prudential measures in accordance with the GATS Annex on Financial Services.
 - (b) treatment granted by the UAE to services and service suppliers of the Gulf Cooperation Council (GCC) Member States under the GCC Economic Agreement and treatment granted by the UAE under the Greater Arab Free Trade Area (GAFTA).
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.
4. 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 the other Party, 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 8.5
Market Access

1. With respect to market access through the modes of supply identified in the definition of "trade in services" contained in Article 8.1 (Definitions), each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule.⁶

⁶ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in the definition of "trade in services" contained in Article 8.1 (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt, either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule, are defined as:
- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;
 - (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
 - (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;⁷
 - (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
 - (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
 - (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

ARTICLE 8.6

National Treatment

1. In the services sectors inscribed in its Schedule, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.⁸
2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

of a service through the mode of supply referred to in in the definition of “trade in services” contained in Article 8.1 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

⁷ Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

⁸ Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

3. Formally identical or formally different treatment by a Party shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of that Party compared to the like service or service suppliers of the other Party.

ARTICLE 8.7 **Additional Commitments**

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 8.5 (Market Access) and 8.6 (National Treatment), including those regarding qualifications, standards, or licencing matters. Such commitments shall be inscribed in a Party's Schedule.

ARTICLE 8.8 **Modification of Schedules**

Upon written request by a Party, the Parties shall hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule. 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 prior to such consultations is maintained. Modifications of Schedules are subject to any procedures adopted by the Joint Committee established in Chapter 17 (Administration of the Agreement).

ARTICLE 8.9 **Domestic Regulation**

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective, and impartial manner.
2.
 - (a) each Party shall maintain or institute as soon as practicable judicial, arbitral, or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.
 - (b) the provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.
3. Where authorisation is required for the supply of a service, the competent authorities of each Party shall:

- (a) within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;
 - (b) in the case of an incomplete application, on request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;
 - (c) on request of the applicant, provide without undue delay information concerning the status of the application; and
 - (d) if an application is terminated or denied, to the extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.
4. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.
5. The Parties shall jointly review the results of the negotiations on disciplines on domestic regulation, pursuant to Article VI.4 of the GATS, with a view of incorporating them into this Chapter.

ARTICLE 8.10 **Recognition**

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licencing, or certification of service suppliers, and subject to paragraph 3, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met, or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may 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 the other 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 the other Party to demonstrate that the education or experience obtained, requirements met, or licences or certifications granted in that other Party's territory should also be recognised.
3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-parties in the application of its standards or criteria for the authorisation, licencing or certification of service suppliers, or a disguised restriction on trade in services.

4. The Parties agree to encourage, where possible, the relevant bodies in their respective territories responsible for issuance and recognition of professional and vocational qualifications to:
 - (a) strengthen cooperation and to explore possibilities for mutual recognition of respective professional and vocational qualifications; and
 - (b) pursue mutually acceptable standards and criteria for licencing and certification with respect to service sectors of mutual importance to the Parties.

ARTICLE 8.11
Payments and Transfers

1. Except under the circumstances envisaged in Article 8.14 (Restrictions to Safeguard the Balance of Payments), a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.
2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund (IMF) under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 8.14 (Restrictions to Safeguard the Balance of Payments) or at the request of the IMF.

ARTICLE 8.12
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 8.13
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, *mutatis mutandis*.

ARTICLE 8.14
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 a Party to this Agreement is in serious balance-of-payments difficulties and external financial difficulties, or under threat thereof, it may adopt or maintain

restrictive measures with regard to trade in 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 through 3 of Article XII of the GATS, which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*. A Party adopting or maintaining such restrictions, or changing existing restrictions, shall promptly notify the Joint Committee thereof.

ARTICLE 8.15 **Denial of Benefits**

A Party may deny the benefits of this Agreement:

- (a) to a service or service supplier of the other Party if the service supplier is a juridical person, where the denying Party establishes that the juridical person is owned or controlled by persons of a non-Party and the denying Party:
 - (i) does not maintain diplomatic relations with the non-Party; or
 - (ii) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibits transactions with the juridical person or that would be violated or circumvented if the benefits of this Agreement were accorded to the juridical person.
- (b) in the case of maritime transport, if it establishes that the service is supplied by a vessel registered under the laws of a non-Party and the denying Party does not maintain diplomatic relations with the non-Party; or by a person that supplies the service through the operation of a vessel and/or its use in whole or in part and that person is a person of a non-Party with which the denying Party does not maintain diplomatic relations.

ARTICLE 8.16 **Review**

1. With the objective of further liberalising trade in services between them, the Parties agree to jointly review, at least every two years, their Schedules and Lists of MFN Exemptions, taking into account any services liberalisation developments as a result of ongoing work under the auspices of the WTO.
2. The first such review shall take place no later than two years after the entry into force of this Agreement.

ARTICLE 8.17
Annexes

The following Annexes form part of this Chapter:

- (a) Annex 8-1 (Schedules of Specific Commitments);
- (b) Annex 8-2 (MFN Exemptions);
- (c) Annex 8-3 (Movement of Natural Persons);
- (d) Annex 8-4 (Transport and Auxiliary Services);
- (e) Annex 8-5 (Telecommunications Services); and
- (f) Annex 8-6 (Financial Services).

CHAPTER 9 DIGITAL TRADE

ARTICLE 9.1 Definitions

For the purposes of this Chapter:

Authentication means the process or act of verifying the identity of a party to an electronic communication or transaction and ensuring the integrity of an electronic communication;

Consumer means consumer as defined in each Party's legislation;

Digital trade means the production, distribution, marketing, sale or delivery of goods and services by electronic means;

Electronic signature means data in electronic form which is attached to or logically associated with other data in electronic form and which is used by the signatory to sign;

FinTech means the use of technology to improve and automate the delivery and use of financial services;

Measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

Metadata means structural or descriptive information about data, such as content, format, source, rights, accuracy, provenance, frequency, periodicity, granularity, publisher or responsible party, contact information, method of collection, and context.

Personal data means any information, relating to an identified or identifiable natural person;

Trade administration documents mean forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods; and

Unsolicited commercial electronic message means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

ARTICLE 9.2 Objectives

1. The Parties recognise the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, the importance of

frameworks that promote consumer confidence in digital trade, and the applicability of the WTO Agreement to measures affecting digital trade.

2. The objectives of this Chapter are to:
 - (a) strengthen trade relations between Türkiye and the UAE, in particular in digital trade;
 - (b) promote sustainable and stable development of digital trade within the territories of the Parties and between the Parties;
 - (c) support the growth of economic activity between the Parties;
 - (d) expand the scope of cooperation between the Parties on matters concerning digital trade;
 - (e) establish new and transparent standards that will support the growth and effective regulation of digital trade;
 - (f) facilitate greater business-to-business links between the Parties;
 - (g) foster participation of SMEs in digital trade;
 - (h) promote the consumer confidence in digital trade; and
 - (i) foster an environment conducive to the further advancement of digital transformation of the Parties' economy.

ARTICLE 9.3 **General Provisions**

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade in goods and services by electronic means.
2. This Chapter shall not apply to:
 - (a) government procurement; and
 - (b) information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.
3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the relevant provisions of Chapter 8 (Trade in Services) and its Annexes and Chapter 10 (Investment Facilitation), including any exceptions or limitations set out in this Agreement that are applicable to such provisions.

ARTICLE 9.4
Customs Duties

1. Acknowledging the ongoing negotiations regarding the customs duties on electronic transmissions within the framework of the WTO Joint Statement⁹ Initiative on E-commerce, the Parties agree to incorporate into this Agreement the provisions that will be developed under that Initiative.
2. To this end, the Joint Committee shall take a decision aiming at incorporating those provisions into this Agreement when the agreement resulting from the negotiations within the framework of the WTO Joint Statement Initiative on E-commerce enters into force, in accordance with each Party's domestic laws.
3. Parties may also bilaterally decide under the Joint Committee to develop disciplines under this Agreement regarding customs duties on electronic transmissions or to incorporate the provisions developed within the framework of the WTO Work Programme on E-commerce.

ARTICLE 9.5
Domestic Electronic Transactions Framework

1. Parties shall endeavour to exchange information on their existing domestic laws and regulations and/or proposed domestic laws and regulations before adopting.
2. Parties shall cooperate on analysing the compatibility of their national legislation with:
 - (a) the United Nations Commission on International Trade Law (UNCITRAL) Model Law on Electronic Commerce (1996); and/or
 - (b) the United Nations Convention on the Use of Electronic Communications in International Contracts, done at New York on 23 November 2005.

ARTICLE 9.6
Authentication and Electronic Signatures

1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in digital or electronic form.
2. Neither Party shall adopt or maintain measures regarding authentication that would:
 - (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or¹⁰

⁹ WT/L/1056.

¹⁰ This subparagraph shall not be construed to prevent Parties from adopting measures for consumers protection.

- (b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.
- 3. Notwithstanding paragraph 2, a Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its law.
- 4. The Parties shall encourage the use of interoperable means of authentication.
- 5. Each Party shall, in accordance with its domestic laws and regulations on electronic signatures and certification services, endeavour to facilitate the procedure of accreditation or recognition of suppliers of certification services that have already obtained accreditation or recognition under the legislation of the other Party.

ARTICLE 9.7

Paperless Trading

- 1. Each Party shall endeavour to make trade administration documents available to the public in digital or electronic form.
- 2. Each Party shall accept electronic versions of trade administration documents as the legal equivalent of paper documents, except where there is a domestic or international legal requirement to the contrary.
- 3. The Parties shall endeavour to establish or maintain a seamless, trusted, high availability, and secure interconnection of their respective single windows to facilitate the exchange of data relating to trade administration documents.
- 4. The type of data and documents referred to in paragraph 3 shall be jointly determined by the Parties under the Joint Committee, and after doing so, the Parties shall provide public access to a list of such documents and make this list of documents available online.
- 5. The Parties recognise the role of internationally recognised and, if available, open standards in the development and governance of the data exchange systems.
- 6. The Parties shall cooperate and collaborate on new initiatives that promote and advance the use and adoption of systems that facilitate the data exchange referred to in paragraph 4, including but not limited to, through:
 - (a) sharing of information, experiences, and best practices in the area of development and governance of the data exchange systems; and
 - (b) collaboration on pilot projects in the development and governance of data exchange systems.

ARTICLE 9.8
Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, and fraudulent commercial practices when they engage in digital trade.
2. Each Party shall endeavour to adopt or maintain consumer protection laws to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in digital trade.¹¹
3. The Parties recognise the importance of cooperation between their respective national consumer protection agencies or other relevant bodies on activities related to cross-border digital trade in order to enhance consumer welfare.
4. Each Party shall endeavour to provide effective protection for rights of consumers in digital trade that is not lower than the level of protection provided in other forms of trade.
5. Each Party shall endeavour to adopt or maintain laws or regulations that:
 - (a) require, at the time of delivery, goods or services provided to be of acceptable and satisfactory quality, consistent with the supplier's claims regarding the quality of the goods or services; and
 - (b) provide consumers with appropriate redress when they are not.
6. Each Party shall make publicly available and easily accessible its consumer protection laws and regulations.
7. Each Party shall endeavour to adopt a comprehensive consumer education and awareness strategy for their natural and legal persons with respect to digital trade transactions.
8. The Parties recognise the importance of improving awareness of, and access to, policies and procedures related to consumer protection, including consumer redress mechanisms, including for consumers from one Party transacting with suppliers from another Party.
9. The Parties shall promote, as appropriate and subject to the respective laws and regulations of each Party, cooperation on matters of mutual interest related to fraudulent, misleading, and deceptive conduct, including in the enforcement of their consumer protection laws, with respect to online commercial activities.

¹¹ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as generally applicable consumer protection laws or regulations or sector- or medium-specific laws or regulations regarding consumer protection.

10. The Parties shall endeavour to adopt or maintain measures requiring service suppliers to inform consumers about their rights and obligations for domestic as well as cross-border digital trade.
11. The Parties shall endeavour to create measures of legal protections for consumers of the other Party (foreign consumers) that are affected by the acquisition in the framework of digital trade of low quality and unsafe service, as well as by fraudulent, misleading and deceptive commercial practices, which include, but are not limited to:
 - (a) establishment of online mechanisms for submission of complaints by foreign consumers and their consideration by the competent authorities of the Party in whose territory is a registered provider of services;
 - (b) creation and support of multilingual information resources, providing information about the legal basis of consumer protection in the Party;
 - (c) implementation of alternative mechanisms for dispute settlement arising in the framework of digital trade;
 - (d) determination of the procedure of joint investigations into specific cases of violation of consumer rights.

ARTICLE 9.9

Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting the personal data of users of digital trade and the contribution that this makes to enhancing consumer confidence in digital trade.
2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal data of the users of digital trade.¹² In the development of any legal framework for the protection of personal data, each Party should endeavour to take into account principles and guidelines of relevant international organisations.
3. Recognising that the Parties may take different legal approaches to protecting personal data, the Parties shall endeavour to exchange information and share experiences on any such mechanisms applied in their jurisdictions.

ARTICLE 9.10

Principles on Access to and Use of the Internet for Digital Trade

To support the development and growth of digital trade, each Party recognises that consumers in its territory should be able to:

¹² For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information, or personal data protection laws, sector specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.

- (a) access and use services and applications of their choice, unless prohibited by the Party's law;
- (b) run services and applications of their choice, subject to the Party's law, including the needs of legal and regulatory enforcement activities; and
- (c) connect their choice of devices to the Internet, provided that such devices do not harm the network and are not otherwise prohibited by the Party's law.

ARTICLE 9.11
Unsolicited Commercial Electronic Messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:
 - (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages;
 - (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or
 - (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.
2. Each Party shall endeavour to provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraph 1.
3. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

ARTICLE 9.12
Cross-Border Flow of Information

Parties recognise the importance of flow of information in facilitating trade and acknowledge the importance of protecting personal data.

ARTICLE 9.13
Open Government Data

1. This Article applies to measures by a Party with respect to data held by the central government, disclosure of which is not restricted under domestic law, and which a Party makes digitally available for public access and use (government data)¹³.

¹³ For greater certainty, this Article is without prejudice to a Party's laws pertaining to intellectual property and personal data protection.

2. Parties recognise the benefit of making data held by a regional or local government digitally available for public access and use in a manner consistent with paragraphs 4 through 7.
3. Parties recognise that facilitating public access to and use of government data fosters economic and social development, competitiveness, and innovation. To this end, Parties are encouraged to expand the coverage of such data, such as through engagement and consultation with interested stakeholders.
4. To the extent that a Party chooses to make government data digitally available for public access and use, a Party shall endeavour, to the extent practicable, to ensure that such data is:
 - (a) made available in a machine-readable and open format;
 - (b) searchable and retrievable;
 - (c) updated, as applicable, in a timely manner; and
 - (d) accompanied by metadata that is, to the extent possible, based on commonly used formats that allow the user to understand and utilise the data.
5. A Party shall further endeavour to make this data generally available at no or reasonable cost to the user.
6. To the extent that a Party chooses to make government data digitally available for public access and use, it shall endeavour to avoid imposing conditions¹⁴ that unduly¹⁵ prevent or restrict the user of such data from:
 - (a) reproducing, redistributing, or republishing the data;
 - (b) regrouping the data; or
 - (c) using the data for commercial or non-commercial purposes, including in the process of production of a new product or service.

ARTICLE 9.14

Digital Government

1. The Parties recognise that technology can enable more efficient and agile government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.

¹⁴ For greater certainty, nothing in this paragraph prevents a Party from requiring a user of such data to link to original sources.

¹⁵ Both Parties understand that the term “unduly” does not constitute a necessity test.

2. To this end, the Parties shall endeavour to develop and implement strategies to digitally transform their respective government operations and services, which may include:
 - (a) adopting open and inclusive government processes focusing on accessibility, transparency, and accountability in a manner that overcomes digital divides;
 - (b) promoting cross-sectoral and cross-governmental coordination and collaboration on digital agenda issues;
 - (c) shaping government processes, services, and policies with digital inclusivity in mind;
 - (d) providing a unified digital platform and common digital enablers for government service delivery;
 - (e) leveraging emerging technologies to build capabilities in anticipation of disasters and crises and facilitating proactive responses;
 - (f) generating public value from government data by applying it in the planning, delivering and monitoring of public policies, and adopting rules and ethical principles for the trustworthy and safe use of data; and
 - (g) promoting initiatives to raise the level of digital capabilities and skills of both the populace and the government workforce.

3. Recognising that the Parties can benefit by sharing their experiences with digital government initiatives, the Parties shall endeavour to cooperate on activities relating to the digital transformation of government and government services, which may include:
 - (a) exchanging information and experiences on digital government strategies and policies;
 - (b) sharing best practices on digital government and the digital delivery of government services;
 - (c) providing advice or training, including through exchange of officials, to assist the other Party in building digital government capacity;
 - (d) promoting government platform, technology, application, and service design providers for business uses; and
 - (e) encouraging academia and non-governmental organisations to develop new approaches, models, and communities.

ARTICLE 9.15
Electronic Invoicing¹⁶

1. The Parties recognise the importance of electronic invoicing to increase the efficiency, accuracy, and reliability of commercial transactions. Each Party also recognises the benefits of ensuring that the systems used for electronic invoicing within its territory are interoperable with the systems used in the other Party's territory.
2. Each Party shall endeavour to ensure that the implementation of measures related to electronic invoicing in its territory supports cross-border interoperability between the Parties' electronic invoicing frameworks. To this end, each Party shall endeavour to base its measures relating to electronic invoicing on international frameworks.
3. The Parties recognise the economic importance of promoting the global adoption of digital and electronic invoicing systems, including interoperable international frameworks. To this end, the Parties shall endeavour to:
 - (a) promote, encourage, support or facilitate the adoption of electronic invoicing by enterprises;
 - (b) promote the existence of policies, infrastructure, and processes that support electronic invoicing;
 - (c) generate awareness of, and build capacity for, electronic invoicing; and
 - (d) share best practices and promote the adoption of interoperable international electronic invoicing systems.

ARTICLE 9.16
Electronic Payments¹⁷

1. Recognising the rapid growth of electronic payments, in particular, those provided by non-bank, non-financial institutions and financial technology enterprises, the Parties shall endeavour to support the development of efficient, safe and secure cross-border electronic payments by:
 - (a) fostering the adoption and use of internationally accepted standards for electronic payments;
 - (b) promoting interoperability and the interlinking of electronic payment infrastructures; and
 - (c) encouraging innovation and competition in electronic payments services.
2. To this end, each Party shall endeavour to:

¹⁶ Electronic invoicing may also be defined as digital invoicing.

¹⁷ Electronic payments may also be defined as digital payments.

- (a) make publicly available its laws and regulations of general applicability relating to electronic payments, including in relation to licensing requirements, procedures, and technical standards;
- (b) process licensing applications relating to electronic payments in a timely manner;
- (c) adopt or utilize international standards for electronic data exchange between financial institutions and services suppliers to enable greater interoperability between electronic payment systems; and
- (d) facilitate the use of open platforms and architectures such as tools and protocols provided for through Application Programming Interfaces (APIs) and encourage payment service providers to safely and securely make APIs for their products and services available to third parties, where possible, to facilitate greater interoperability, innovation, and competition in electronic payments.

ARTICLE 9.17 **Digital Identities**

Recognising that cooperation between the Parties on digital identities for natural persons and enterprises will promote connectivity and further growth of digital trade, and recognising that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavour to pursue mechanisms to promote compatibility between their respective digital identity regimes. This may include:

- (a) developing appropriate frameworks and common standards to foster technical interoperability between each Party's implementation of digital identities;
- (b) developing comparable protection of digital identities under each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;
- (c) supporting the development of international frameworks on digital identity regimes; or
- (d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

ARTICLE 9.18 **Artificial Intelligence**

1. The Parties recognise that the use and adoption of Artificial Intelligence (AI) technologies are becoming increasingly important to digital trade, offering significant social and economic benefits to natural persons and enterprises. In view of this, the

Parties shall endeavour to cooperate, in accordance with their respective laws and policies, through:

- (a) sharing research and industry practices related to AI technologies and their governance;
- (b) promoting and sustaining the responsible use and adoption of AI technologies by businesses and across the community; and
- (c) encouraging commercialisation opportunities and collaboration between researchers, academics, and industry.

2. The Parties also recognise the importance of developing ethical governance frameworks for the trusted, safe, and responsible use of AI technologies that will help realise the benefits of AI. In view of the cross-border nature of digital trade, the Parties further acknowledge the benefits of ensuring that such frameworks are internationally aligned as far as possible. To this end, the Parties shall endeavour to:

- (a) collaborate on and promote the development and adoption of ethical governance frameworks that support the trusted, safe, and responsible use of AI technologies, including through relevant international fora; and
- (b) take into consideration internationally-recognised principles or guidelines when developing such frameworks.

ARTICLE 9.19

Cooperation

1. Recognising the importance of digital trade to their collective economies, the Parties shall endeavour to maintain a dialogue on regulatory matters relating to digital trade with a view to sharing information and experiences, as appropriate, including on related laws, regulations, and their implementation, and best practices with respect to digital trade, including in relation to:

- (a) online consumer protection;
- (b) personal data protection;
- (c) anti-money laundering compliance for digital trade;
- (d) unsolicited commercial electronic messages;
- (e) authentication and e-signatures;
- (f) intellectual property concerns with respect to digital trade;
- (g) challenges for small and medium-sized enterprises in digital trade;

- (h) digital government; and
- (i) financial technology (FinTech).

2. The Parties have a shared vision to promote secure digital trade and recognise that threats to cybersecurity undermine confidence in digital trade. Accordingly, the Parties recognise the importance of:

- (a) building the capabilities of their government agencies responsible for computer security incident response;
- (b) using existing collaboration mechanisms to cooperate to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties;
- (c) promoting the development of a strong public and private workforce in the area of cybersecurity, including possible initiatives relating to mutual recognition of qualifications;
- (d) meeting all relevant national and international legislative statutory, regulatory, and contractual requirements related to cybersecurity;
- (e) security mechanisms and procedures that, taken together, in order to constitute a security architecture for digital trade;
- (f) protections in place to ensure that data collected about individuals are not disclosed without the individuals' explicit consent nor used for purposes other than that for which they are collected; and
- (g) regular programs of audit and assessment of the security of digital trade environments and applications to provide assurance that cybersecurity controls are effective.

CHAPTER 10 INVESTMENT FACILITATION

ARTICLE 10.1 Definitions

For the purposes of this Chapter:

Applicant means an investor of a Party who applied for an authorisation in the territory of the other Party;

Authorisation means the permission to pursue investment activities under the applicable law of a Party, such as permits, licences, and other similar authorisation, resulting from a procedure an investor must adhere to in order to demonstrate compliance with the necessary requirements;

Enterprise means any juridical person or any other entity duly constituted or organised under the applicable laws and regulations, whether or not for profit, and whether private or government-owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, business association, organisation, or company;

Enterprise of a Party means a juridical person, including sovereign wealth funds, constituted or otherwise organised under the law of that Party, that is engaged in substantive business operations in the territory of that Party;

Investment means an enterprise or a branch of an enterprise;

Investment activities means the establishment, acquisition, expansion, operation, management, maintenance, use, enjoyment, sale, or other form of disposal of investments in services and non-services sectors;

Investor of a Party means a natural person of a Party or an enterprise of a Party that seeks to make, is making, or has made investments in the territory of the other Party;

Natural person of a Party means a natural person who, under the law of that Party, is a national of that Party; and

Measure means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form.

ARTICLE 10.2 Objectives and Scope

1. The purpose of this Chapter is to ensure the facilitation of procedures as much as possible to increase direct investment flows between the Parties and create a better and safer environment for doing business in the territory of each Party.

2. This Chapter applies to the administration of measures by a Party affecting investment activities in its territory of an investor of the other Party.
3. This Chapter shall apply to measures adopted or maintained by:
 - (a) central, regional, or local governments and authorities; and
 - (b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities.
4. The Parties recognise the right to regulate and introduce new regulations in order to meet national policy objectives in a manner consistent with their obligations and commitments under this Agreement.
5. Without prejudice to the rights and obligations arising from Chapter 8 (Trade in Services), nothing in this Chapter shall be construed to confer any rights for market access.
6. This Chapter shall not apply to government procurement and public concessions, including public-private partnership projects.
7. The Parties affirm their rights and obligations stemming from the Agreement Between the Republic of Turkey and the United Arab Emirates Concerning the Reciprocal Promotion and Protection of Investments, signed at Abu Dhabi, UAE on 28 September 2005 or any future Bilateral Investment Treaty signed between two Parties, and acknowledge that the provisions of this Chapter and that Agreement are complementary to each other.
8. For greater certainty, this Chapter does not cover any provisions related to investment protection or investor-state dispute settlement.
9. In case of any inconsistency between the provisions of this Chapter and the provisions of the Agreement Between the Republic of Turkey and the United Arab Emirates Concerning the Reciprocal Promotion and Protection of Investments, signed at Abu Dhabi, UAE on 28 September 2005 or any future Bilateral Investment Treaty signed between two Parties, the provisions of the latter shall prevail.

ARTICLE 10.3

Transparency and Predictability

1. Each Party shall ensure that its laws, regulations, procedures, and other measures of general application, as well as international agreements, affecting investment activities are published or otherwise made available in a manner that enables interested persons and the other Party to become acquainted with them.
2. If a Party requires authorisation for investment activities, the Party shall publish or

otherwise make publicly available in writing¹⁸ the information necessary to comply with the requirements and the procedures for obtaining, maintaining, amending, or renewing such authorisation. Such information shall include, *inter alia*, where it exists:

- (a) the requirements applicable to investment activities and the procedures needed to comply with those requirements;
 - (b) the contact information of relevant competent authorities;
 - (c) fees;
 - (d) technical standards;
 - (e) the procedures for appeal or review of decisions concerning applications;
 - (f) the procedures for monitoring or enforcing compliance with the terms and conditions of licences or qualifications; and
 - (g) the indicative timeframes for the processing of an application.
3. Each Party shall endeavour to ensure that laws and regulations it proposes to adopt in relation to matters falling within the scope of this Chapter are published in advance in electronic form.

ARTICLE 10.4

Procedures

Submission of Applications

1. Each Party shall, to the extent practicable, endeavour to avoid requiring an applicant to approach more than one competent authority for each application to comply with licencing and qualification requirements.¹⁹
2. To the extent practicable, the competent authorities shall accept applications in electronic format under the same conditions of authenticity as paper submissions.

Application Timeframes

3. The competent authorities shall, to the extent practicable, permit an applicant to submit an application at any time. Where specific time periods for applications exist, they shall be of reasonable length.

¹⁸ “In writing” may include electronic form.

¹⁹ For both Parties, there may be more than one competent authority that the investors apply to.

Processing of Applications

4. If a Party requires authorisation, it shall ensure that its competent authorities:
 - (a) to the extent practicable, provide an indicative timeframe for the processing of an application;
 - (b) to the extent practicable, ascertain without undue delay the completeness of an application for processing under the Party's domestic laws and regulations;
 - (c) at the request of the applicant, provide without undue delay information concerning the status of the application, if possible in electronic form;
 - (d) process an application which they consider complete under the Party's domestic laws and regulations, as expeditiously as possible; and
 - (e) inform the applicant of the final decision²⁰ in writing²¹ without undue delay.
5. Each Party shall ensure that an authorisation is granted when all the applicable requirements have been fulfilled and, once granted, enters into effect without undue delay in accordance with the terms and conditions specified therein.
6. The competent authorities shall, within a reasonable period of time after the receipt of an application which they consider incomplete:
 - (a) inform the applicant that the application is considered incomplete;
 - (b) identify the additional information required to complete the application or otherwise provide guidance on why the application is considered incomplete; and
 - (c) provide the applicant the opportunity to complete its application within a reasonable period of time or, if appropriate, to submit a new application.
7. If the competent authorities reject an application, they shall inform the applicant in writing²² of:
 - (a) the reasons for rejection of the application and, if applicable, the procedures for resubmission of an application; and
 - (b) the timeframe and procedures for any available review or appeal against the decision.

²⁰ Competent authorities may meet this requirement by informing an applicant in advance in writing, including through a published measure, that lack of response after a specified period of time from the date of submission of the application indicates either acceptance or rejection of the application.

²¹ "In writing" may include electronic form.

²² "In writing" may include electronic form.

8. An applicant should not be prevented from submitting another application solely on the basis of a previously rejected application.

ARTICLE 10.5
Appeal and Review

1. Each Party shall provide that an investor to whom a competent authority issues a decision has the right, within its territory, to:
 - (a) an administrative appeal to the competent authority that issued the decision or review by an administrative authority higher than or independent of the competent authority that issued the decision; and/or
 - (b) a judicial appeal or review of the decision.
2. Each Party shall ensure that its procedures for appeal or review are carried out in a non-discriminatory manner.

ARTICLE 10.6
Independence and Impartiality

1. Each Party shall ensure that the procedures and decisions of its competent authorities are impartial with respect to all applicants.
2. The competent authorities should be operationally independent of, and not accountable to, any investor for which the authorisation is required.

ARTICLE 10.7
Digitalisation and Electronic Governance

1. The Parties shall endeavour to reach the highest possible level of digitalisation of procedures related to investments.
2. For the purposes of this Chapter, electronic documents and electronic signatures shall produce the same legal effect as those of paper documents and handwritten signatures, subject to the Party's domestic laws and regulations on electronic documents and electronic signatures.

ARTICLE 10.8
Movement of Business Persons

Articles 2 through 4 of Annex 8-3 (Movement of Natural Persons) shall apply to the measures affecting business persons of a Party.

Article 10.9
Subcommittee for Trade- Investment Facilitation Matters

1. For the purposes of the effective implementation and operation of this Chapter, Subcommittee for Trade established by Chapter 17 of this Agreement will handle, among others, Investment Facilitation matters.
2. These matters include the objectives below:
 - (a) promote and enhance investment cooperation and facilitation between the Parties;
 - (b) monitor investment relations, identify opportunities for expanding investment, and identify issues relevant to investment that may be appropriate for further discussion in the Committee;
 - (c) monitor the implementation of the provisions of this Chapter;
 - (d) identify and work toward the removal of impediments and facilitate investment flows, including proposing an agenda for cooperation and facilitation, which may include issues such as transfer of funds, personnel mobility and logistical matters, among others;
 - (e) hold consultations on specific investment matters of interest to the Parties;
 - (f) seek the views of the private sector, where appropriate, on matters related to the work of the Committee; and
 - (g) work toward the promotion of investment flows.

CHAPTER 11
GOVERNMENT PROCUREMENT

ARTICLE 11.1
Government Procurement

1. The Parties recognise the importance of cooperation in the area of Government Procurement in accordance with their respective laws and regulations.
2. After two years from the entry into force of this Agreement, the either Party may, upon request from the other Party, enter into discussions to negotiate a new chapter on Government Procurement, which shall form an integral part of this Agreement. In the course of such negotiations, the Parties shall give due consideration to their respective laws, regulations and best practices.

CHAPTER 12
COMPETITION AND RELATED MATTERS

ARTICLE 12.1
Principles

The Parties recognise the importance of free and undistorted competition in their trade relations. They acknowledge that anti-competitive business conduct or anti-competitive transactions have the potential to distort the proper functioning of their markets and undermine the benefits of trade liberalization.

ARTICLE 12.2
Implementation

Each Party shall maintain its autonomy in developing and enforcing its competition law. Each Party shall proscribe anti-competitive business conduct as prescribed in its competition law.

ARTICLE 12.3
Cooperation and Coordination

The respective authorities of the Parties, where appropriate and mutually agreed, may coordinate, cooperate, and consult on competition matters with a view to fulfilling the objective of this Agreement regarding free and undistorted competition in their trade relations.

ARTICLE 12.4
Confidentiality

1. Nothing in this Chapter shall be construed as requiring either Party to provide or disclose confidential information.
2. When a Party communicates information in confidence to the other Party under this Chapter, the receiving Party shall maintain the confidentiality of the communicated information.

ARTICLE 12.5
General Provisions

Three years after the entry into force of this Agreement, the Parties as mutually agreed shall endeavour to commence a review of this Chapter with a view, to the extent possible, to modernizing or expanding it.

ARTICLE 12.6
Dispute Settlement

Neither Party shall have recourse to Chapter 14 (Dispute Settlement) for any matter arising from or relating to this Chapter.

CHAPTER 13
INTELLECTUAL PROPERTY

SECTION 13-A
GENERAL PROVISIONS

ARTICLE 13.1
Definitions

For the purposes of this Chapter:

10. **Intellectual property** includes:

11.

- (a) copyright, including copyright in computer programmes and in databases, and related rights;
- (b) patents and utility models;
- (c) trademarks;
- (d) designs²³;
- (e) layout-designs (topographies) of integrated circuits;
- (f) geographical indications;
- (g) plant varieties; and
- (h) protection of undisclosed information.

WIPO means the World Intellectual Property Organization;

National means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 13.3 (International Agreements) or the TRIPS Agreement.

ARTICLE 13.2
Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

²³ For greater certainty, the Parties shall be free to determine the scope of “design” for implementing provisions of this Chapter within their own legal system and practice. However, the scope shall include at least an “industrial design” in the sense of TRIPS Agreement.

ARTICLE 13.3
International Agreements

1. The Parties reaffirm their obligations and rights set out in the following multilateral agreements:
 - (a) The WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement);
 - (b) Patent Cooperation Treaty of 19 June 1970, as revised by the Washington Act of 2001;
 - (c) Paris Convention of 20 March 1883 for the Protection of Industrial Property, as revised by the Stockholm Act of 1967 (Paris Convention);
 - (d) Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works, as revised by the Paris Act of 1971 (Berne Convention);
 - (e) Madrid Protocol of 27 June 1989 relating to the Madrid Agreement concerning the International Registration of Marks;
 - (f) WIPO Performances and Phonogram Treaty of 20 December 1996 (WPPT);
 - (g) Rome Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome Convention);
 - (h) WIPO Copyright Treaty of 20 December 1996 (WCT); and
 - (i) Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure.

2. Each Party shall endeavour to ratify or accede to each of the following agreements, if it is not already a party to that agreement:
 - (a) Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled; and
 - (b) International Union for the Protection of New Varieties of Plants (UPOV) 1991.

ARTICLE 13.4
National Treatment

The Parties to this Agreement shall accord to each other's nationals treatment no less favourable than that they accord to their own nationals. Exemptions from this obligation must be in accordance with the substantive provisions of Article 3 of the TRIPS Agreement.

ARTICLE 13.5
Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement and that is protected on that date in the territory of the Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter.
2. Unless provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement has fallen into the public domain in its territory.
3. This Chapter does not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

ARTICLE 13.6
Exhaustion of Intellectual Property Rights

Each Party shall be free to establish its own regime for the exhaustion of intellectual property rights subject to the relevant provisions of the TRIPS Agreement.

ARTICLE 13.7
Country Names

The Parties shall provide the legal means for interested parties to prevent commercial use of country names of the other Party in relation to goods in a manner which misleads consumers as to the origin of such goods.

SECTION 13-B
COOPERATION

ARTICLE 13.8
Cooperation Activities and Initiatives

The Parties shall endeavour to cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training and exchange of information between their respective intellectual property offices, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources, upon request, and on terms and conditions mutually agreed upon between the Parties. Cooperation may cover areas such as:

- (a) developments in domestic and international intellectual property policy;
- (b) intellectual property administration and registration systems;
- (c) education and awareness relating to intellectual property;
- (d) intellectual property issues relevant to:
 - (i) small and medium-sized enterprises;
 - (ii) science, technology and innovation activities;
 - (iii) the generation, transfer and dissemination of technology; and
 - (iv) empowering women and youth;
- (e) policies involving the use of intellectual property for research, innovation and economic growth;
- (f) implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;
- (g) capacity-building;
- (h) enforcement of intellectual property rights; and
- (i) other activities and initiatives as may be mutually determined between the Parties.

ARTICLE 13.9
Public Domain

The Parties recognise the importance of an adequately informative and accessible public domain.

SECTION 13-C
TRADEMARKS

ARTICLE 13.10
Types of Signs Registrable as Trademarks

1. Trademarks may consist of any signs, in particular words including personal names, letters, numerals, figurative elements, three-dimensional shapes and combinations of colours as well as any combination of such signs, and shall be eligible for registration as trademarks provided that such signs are capable of distinguishing the goods or services of one undertaking from those of other undertakings and being represented on

the register in a manner to determine the clear and precise subject matter of the protection afforded to its proprietor.

2. Each Party shall provide registration for the protection of collective and certification marks.

ARTICLE 13.11 **Well-Known Trademarks**

1. Neither Party shall require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.
2. Article 6bis of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a registered well-known trademark, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.
3. Each Party recognises the importance of the Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO, held on September 20 to 29, 1999.
4. Each Party shall provide for appropriate measures to refuse the application, cancel or invalidate the registration, and prohibit the use of a trademark that is identical or similar to a well-known trademark, for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide such measures in cases in which the subsequent trademark is likely to deceive public.

ARTICLE 13.12 **Procedural Aspects of Examination, Opposition and Cancellation or Invalidation**

Each Party shall provide a system for the examination and registration of trademarks in accordance with its domestic laws and regulations, which includes, among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trademark;
- (c) providing an opportunity to oppose the registration of a trademark or to seek cancellation or invalidation of a trademark; and

- (d) requiring administrative decisions in opposition and cancellation or invalidation proceedings to be reasoned and in writing, which may be provided by electronic means.

ARTICLE 13.13
Electronic Trademarks System

Each Party shall provide:

- (a) a system for the electronic application for, and maintenance of, trademarks; and
- (b) a publicly available electronic information system, including an online database, of published trademark applications and of registered trademarks.

ARTICLE 13.14
Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, done at Nice, 15 June 1957, as revised and amended (Nice Classification). Each Party shall provide that:

- (a) registrations and the publication of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification; and
- (b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

ARTICLE 13.15
Term of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark is for a term of no less than 10 years.

ARTICLE 13.16
Trademark Licenses

Each Party shall provide for recordal of trademark licenses and each Party shall decide whether recordal of a trademark license is necessary to prove use by the owner of the trademark.

SECTION 13-D
GEOGRAPHICAL INDICATIONS

ARTICLE 13.17
Recognition of Geographical Indications

1. For the purposes of this Chapter, geographical indication means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.
2. The Parties recognise that geographical indications may be protected through a trademark or *sui generis* system or other legal means.

ARTICLE 13.18
Administrative Procedures for the Protection of Geographical Indications

If a Party provides administrative procedures for the protection or recognition of geographical indications, whether through a trademark or a *sui generis* system, that Party shall with respect to applications for that protection or petitions ensure that its domestic laws and regulations governing the filing of those applications or petitions are readily available to the public and clearly set out the procedures for these actions.

SECTION 13-E
PATENTS AND DESIGNS

ARTICLE 13.19
Grace Period

Each Party shall disregard the information contained in the public disclosure of an invention or a design related to the application to register a patent, utility model, or design application that originates from the inventor or the designer of the application according to its domestic laws and regulations. The Parties shall ensure that;

- (a) such public disclosure occurred within at least twelve months prior to either the date of filing or the date of priority of the application for registering a patent, utility model, or design; and
- (b) regardless of whether it is made inside or outside the territory of the Party, such public disclosure has an equal effect on the application of its domestic laws and regulations.

ARTICLE 13.20
**Procedural Aspects of Examination, Opposition and Revocation, Cancellation or
Invalidation of Certain Registered Patents and Designs**

In accordance with domestic laws and regulations, each Party shall provide a system for the examination and registration of patents or designs, which includes, among other things:

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register patents or designs;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register patents or designs;
- (c) providing an opportunity for interested parties to seek revocation, cancellation or invalidation of a registered patent or design, and in addition may provide an opportunity for interested parties to oppose the registration of a patent or design; and
- (d) requiring decisions in opposition and revocation, cancellation or invalidation proceedings to be reasoned and in writing, which may be provided by electronic means.

ARTICLE 13.21

Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for patents or designs with at least one opportunity to make amendments, corrections or observations in connection with its application.
2. Each Party shall provide a right holder of patents or designs with opportunities to make amendments or corrections after registration provided that such amendments or corrections do not change or expand the scope of the patent or design right as a whole.

ARTICLE 13.22

Design Protection

1. The Parties shall ensure that their domestic laws and regulations provide adequate and effective protection of designs.
2. The Parties shall endeavour to ensure that requirements for securing or enforcing registered design protection do not unreasonably impair the opportunity to obtain or enforce such protection.
3. The duration of protection available for registered designs shall amount to at least 20 years.

SECTION 13-F

COPYRIGHT AND RELATED RIGHTS

ARTICLE 13.23
Copyright and Related Rights

1. The Parties shall comply with the rights and obligations set out in the Berne Convention, the the WCT, the the WPPT, and the TRIPS Agreement. The Parties may provide for protection of performers, producers of phonograms and broadcasting organisations in accordance with the relevant provisions of the Rome Convention.
2. Without prejudice to the obligations set out in the international agreements to which the Parties are parties, each Party shall, in accordance with its domestic laws and regulations, grant and ensure adequate and effective protection to the authors of works²⁴ and to performers, producers of phonograms and broadcasting organisations for their works, performances, phonograms and broadcasts, respectively.
3. Each Party shall ensure the availability of moral and economic rights for the author in accordance with its obligations under the TRIPS Agreement.

ARTICLE 13.24
Rights of Reproduction, Distribution and Communication

1. Each Party shall provide to authors, performers, producers of phonograms and broadcasting organisations the exclusive right, as determined in the domestic laws and regulations of each Party, to:
 - (a) authorise or prohibit all reproduction of their works, performances, phonograms or broadcasts in any manner or form, including in electronic form;
 - (b) authorise or prohibit the making available to the public of the original and copies of their works, performances, phonograms and broadcasts through sale or other transfer of ownership; and
 - (c) authorise or prohibit the commercial rental to the public of the original and copies of their works and performances fixed in phonograms, even after their distribution.
2. Each Party shall provide to authors, performers and broadcasting organisations the exclusive right to authorise or prohibit the communication to the public of their works, performances and broadcasts, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a time individually chosen by them.

ARTICLE 13.25

²⁴ For greater certainty, "works" include audio-visual fixation which is the embodiment of moving images, whether or not accompanied by sound, or a representation thereof, by which they can be perceived, reproduced, or conveyed using suitable devices.

Term of Protection for Copyright and Related Rights

Without prejudice to the Parties' rights and obligations under international agreements to which both countries are a party, the terms of protection for copyright and related rights shall be decided by the domestic laws and regulations of each Party.

ARTICLE 13.26 Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic rights in a work, performance or phonogram:

- (a) may freely and separately transfer the economic right by contract; and
- (b) based on a contract, is able to exercise the economic rights and enjoy fully the benefits derived from the economic rights, without prejudice to the moral rights. This includes any person acquiring or holding economic rights through contracts of employment underlying the creation of works, performances or phonograms.

ARTICLE 13.27 Obligations concerning Protection of Technological Measures and Rights Management Information

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers or producers of phonograms, and broadcasting organisations, in connection with the exercise of their rights, in respect of their works, performances or phonograms, and broadcasts, which are not authorised by the authors, performers or producers of phonograms, and broadcasting organisations concerned or permitted by law.
2. Each Party shall provide adequate and effective legal remedies against any person who knowingly, without authorisation, removes or alters any electronic rights management information and/or distributes, imports for distribution, broadcasts or communicates to the public, without authority, works or copies of works, phonograms, and broadcasts knowing that electronic rights management information²⁵ has been removed or altered without authority.

ARTICLE 13.28 Collective Management

The Parties recognise the role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient,

²⁵ For the purpose of clarity, the terms "rights management information" shall have the same meaning as under Article 12 of the WCT.

transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

SECTION 13-G ENFORCEMENT

ARTICLE 13.29 General Obligation in Enforcement

Each Party shall ensure that enforcement procedures are available under its law and in line with the TRIPS Agreement and other international agreements to which both Parties are party so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

ARTICLE 13.30 Border Measures

Each Party shall provide adequate border measure enforcement procedures as specified in Part III, Section 4 of the TRIPS Agreement.

CHAPTER 14
DISPUTE SETTLEMENT

ARTICLE 14.1
Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling disputes between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

ARTICLE 14.2
Cooperation

The Parties shall endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt, through cooperation, to arrive at a mutually agreed solution of any matter that might affect its operation.

ARTICLE 14.3
Scope of Application

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of any dispute between the Parties concerning the interpretation and application of this Agreement (hereinafter referred to as “covered provisions”), wherever a Party considers that:
 - (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or
 - (b) the other Party otherwise failed to carry out its obligations under this Agreement.
2. This Chapter shall not cover non-violation or situation complaints.

ARTICLE 14.4
Contact Points

1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.
2. Any request, notification, written submission, or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

ARTICLE 14.5
Request for Information

Before a request for consultations or good offices, conciliation, or mediation is made pursuant to Article 14.6 (Consultations) or Article 14.7 (Good Offices, Conciliation and Mediation), respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

ARTICLE 14.6
Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 14.3 (Scope of Application) by entering into consultations in good faith with the aim of reaching a mutually agreed solution.
2. A Party shall seek consultations by means of a written request delivered to the other Party identifying the reasons for the request, including the measure at issue and a description of the request's factual and legal basis, specifying the covered provisions that it considers applicable.
3. The Party to which the request for consultations is made shall reply to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 30 days of the date of receipt of the request. The consultations shall be deemed to be concluded within 30 days of the date of receipt of the request, unless the Parties agree otherwise.
4. Consultations on matters of urgency, including those which concern perishable goods, shall be held within 15 days of the date of receipt of the request. The consultations shall be deemed to be concluded within those 15 days unless the Parties agree otherwise.
5. During consultations, each Party shall provide sufficient information so as to allow a complete examination of the measure at issue, including how that measure is affecting the operation and application of this Agreement.
6. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of either Party in any further proceedings.
7. Consultations may be held in person or by any other means of communication agreed between the Parties. Unless the Parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.
8. If the Party to which the request is made does not respond to the request for consultations within 10 days from the date of its receipt, or if consultations are not held

within the timeframes laid down in paragraph 3 or in paragraph 4, respectively, or if the Parties agree not to have consultations, or if consultations have been concluded and no mutually agreed solution has been reached, the Party that sought consultations may have recourse to Article 14.8 (Establishment of a Panel).

ARTICLE 14.7
Good Offices, Conciliation and Mediation

1. The Parties may at any time agree to enter into procedures for good offices, conciliation, or mediation. They may begin at any time and be terminated by either Party at any time.
2. Proceedings involving good offices, conciliation, or mediation, and the particular positions taken by the Parties in these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings under this Chapter or any other proceedings before a forum selected by the Parties.
3. If the Parties agree, procedures for good offices, conciliation, or mediation may continue during the panel procedures set out in the Articles that follow.

ARTICLE 14.8
Establishment of a Panel

1. The complaining Party may request the establishment of a panel if:
 - (a) the respondent Party does not reply to the request for consultations in accordance with the time frames referred to in Article 14.6 (Consultations); or
 - (b) the consultations referred to in Article 14.6 (Consultations) of this Agreement are not held or fail to settle a dispute within 30 days, or 15 days in relation to urgent matters, including those which concern perishable goods, after the date of receipt of the request for consultations by the respondent Party.
2. The request for the establishment of a panel shall be made by means of a written request delivered to the other Party and shall identify the measure at issue and indicate the factual and legal basis of the complaint, specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions.
3. When a request is made by the complaining Party in accordance with paragraph 1, a panel shall be established.

ARTICLE 14.9
Composition of a Panel

1. Unless the Parties agree otherwise, a panel shall consist of three panellists.
2. Within 20 days from the establishment of the panel, each Party shall appoint a panellist. The Parties shall, by mutual agreement, appoint the third panellist, who shall serve as the chairperson of the panel, within 40 days from the establishment of the panel.

3. If either Party fails to appoint a panellist within the time period established in paragraph 2, the other Party may request that the Secretary-General of the Permanent Court of Arbitration designate the unappointed panellist within 20 days of that request.
4. If the Parties do not agree on the chairperson of the panel within the time period established in paragraph 2, they shall, within the next 10 days, exchange their respective lists comprising three nominees who shall not be nationals of either Party. The chairperson shall then be appointed by draw of lot from the lists within 10 days after the expiry of the time period during which the Parties shall exchange their respective lists of nominees. The selection by lot of the chairperson of the panel shall be made by the Joint Committee.
5. If a Party fails to submit its list of three nominees within the time period established in paragraph 4, the chairperson shall be appointed by draw of lot from the list submitted by the other Party.
6. The date of composition of the panel shall be the date on which the last of the three selected panellists has notified the Parties that he or she has accepted the appointment.

ARTICLE 14.10
Decision on Urgency

If a Party so requests, the panel shall decide, within 15 days of its composition, whether the dispute concerns a matter of urgency.

ARTICLE 14.11
Requirements for Panellists

1. Each panellist shall:
 - (a) have demonstrated expertise in law, international trade, and other matters covered by this Agreement;
 - (b) be independent of, and not be affiliated with or take instructions from, either Party;
 - (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute;
 - (d) comply with the Code of Conduct for Panellists established in Annex 14-2; and
 - (e) be chosen strictly on the basis of their objectivity, reliability, and sound judgment.
2. The chairperson shall also have experience in dispute settlement procedures.

3. Persons who provided good offices, conciliation, or mediation to the Parties, pursuant to Article 14.7 (Good Offices, Conciliation, and Mediation) in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panellists in that matter.

ARTICLE 14.12
Replacement of Panellists

If any of the panellists of the original panel becomes unable to act, withdraws, or needs to be replaced because that panellist does not comply with the requirements of the Code of Conduct for Panellists, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist, and the successor panellist shall have all the powers and duties of the original panellist. The work of the panel shall be suspended during the appointment of the successor panellist.

ARTICLE 14.13
Functions of the Panel

Unless the Parties otherwise agree, the panel:

- (a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability and conformity of the measure at issue with the covered provisions;
- (b) shall set out, in its decisions and reports, its findings of fact and law and the rationale behind any findings and conclusions that it makes; and
- (c) should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

ARTICLE 14.14
Terms of Reference

1. Unless the Parties otherwise agree within 15 days after the date of establishment of the panel, the terms of reference of the panel shall be:

“to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to make findings on the conformity of the measure at issue with the relevant covered provisions of this Agreement as well as recommendations, if any, on the means to resolve the dispute, and to deliver a report in accordance with Articles 14.18 (Interim Report) and 14.19 (Final Report)”.
2. If the Parties agree on terms of reference other than those referred to in paragraph 1, they shall notify the agreed terms of reference to the panel no later than 5 days after their agreement.

ARTICLE 14.15
Rules of Interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.
2. When appropriate, the panel may also take into account relevant interpretations in reports of prior panels established under this Chapter and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

ARTICLE 14.16
Procedures of the Panel

1. Unless the Parties otherwise agree, the panel shall follow the Rules of Procedure set out in Annex 14-1.
2. The panel may, after consulting with the Parties, adopt additional rules of procedure consistent with the Rules of Procedure set out in Annex 14-1.
3. There shall be no *ex parte* communications with the panel concerning matters under its consideration.
4. The deliberations of the panel and the documents submitted to it shall be kept confidential.
5. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that such exception applies.
6. The panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.
7. The panel shall make its decisions, including those in its reports, by consensus, but if consensus is not possible then by a majority of its members. Panellists may write separate opinions on matters not unanimously agreed, but dissenting opinions of panellists shall in no case be disclosed.

ARTICLE 14.17
Receipt of Information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.

2. On request of a Party or on its own initiative, the panel may seek from any source any information it considers appropriate. Where applicable, the panel also has the right to seek the opinion of experts as it considers appropriate.
3. On request of a Party, or on its own initiative, the panel may seek information and technical advice from any individual or body that it considers appropriate, provided that the Parties agree on the terms and conditions.
4. Any information obtained by the panel under this Article shall be made available to the Parties, and the Parties may provide comments on that information.

ARTICLE 14.18
Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days from the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. Under no circumstances shall the delay exceed 30 days from the initial 90-day deadline.
2. The interim report shall set out a descriptive part and the panel's findings and conclusions.
3. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report within 15 days of the date of issuance of the interim report. A Party may comment on the other Party's request within 6 days of the delivery of the other Party's request for review.
4. After considering any written comments and requests by each Party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

ARTICLE 14.19
Final Report

1. The panel shall deliver its final report to the Parties within 120 days of the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days after the deadline.
2. The final report shall include a discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

3. The final report shall be made public within 15 days of its delivery to the Parties unless the Parties otherwise agree to publish the final report only in parts or not to publish the final report at all.

ARTICLE 14.20
Implementation of the Final Report

1. Where the panel finds that the respondent Party has acted inconsistently with a covered provision, the respondent Party shall take any measure necessary to comply promptly and in good faith with the findings and conclusions in the final report.
2. The respondent Party shall promptly comply with the findings and conclusions of the Panel. If it is impracticable to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party of the length of the reasonable period of time necessary for compliance with the final report, and the Parties shall endeavour to agree on the reasonable period of time required for compliance with the final report.

ARTICLE 14.21
Reasonable Period of Time for Compliance

1. If the Parties have not agreed on the length of the reasonable period of time, the complaining Party may, no later than 20 days after the date of receipt of the notification made by the respondent Party in accordance with paragraph 2 of Article 14.20 (Implementation of the Final Report) request in writing that the original panel determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.
2. The original panel shall deliver its decision to the Parties within 20 days from the date of the request made pursuant to paragraph 1.
3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the Parties.

ARTICLE 14.22
Compliance Review

1. The respondent Party shall deliver a written notification of its progress in complying with the final report to the complaining Party at least one month before the expiry of the reasonable period of time for compliance with the final report, unless the Parties agree otherwise.
2. The respondent Party shall, no later than the date of expiry of the reasonable period of time, deliver a notification to the complaining Party of any measure that it has taken to comply with the final report, along with a description on how the measure ensures

compliance sufficient to allow the complaining Party to assess the conformity of the measure.

3. Where the Parties disagree on the existence of measures to comply with the final report, or their consistency with the covered provisions, the complaining Party may request in writing that the original panel decide on the matter before compensation can be sought or suspension of benefits can be applied in accordance with Article 14.23.1(c) (Temporary Remedies in Case of Non-Compliance).
4. Such request shall be notified simultaneously to the respondent Party.
5. The request shall provide the factual and legal basis for the complaint, including the identification of the specific measures at issue and an indication of why any measures taken by the respondent Party fail to comply with the final report or are otherwise inconsistent with the covered provisions.
6. The panel shall deliver its decision to the Parties within 60 days of the date of delivery of the request.

ARTICLE 14.23
Temporary Remedies in Case of Non-Compliance

1. (a) If the respondent Party:
 - (i) fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time; or
 - (ii) notifies the complaining Party in writing that it is not possible to comply with the final report within the reasonable period of time;
- (b) If the original panel finds that no measure taken to comply exists or that the measure taken to comply with the final report is inconsistent with the covered provisions,

the respondent Party shall, on request of the complaining Party, enter into consultations with a view to agreeing on a mutually agreed solution or any necessary compensation.

2. If the Parties fail to reach a mutually agreed solution or to agree on compensation within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may deliver a written notification to the respondent Party that it intends to suspend the application of benefits or other obligations under this Agreement. The notification shall specify the level of suspension of benefits or other obligations.
3. The complaining Party may begin the suspension of benefits or other obligations referred to in paragraph 2 within 20 days after the date when it served notice on the respondent Party, unless the respondent Party made a request under paragraph 7 of this Article.

4. The suspension of benefits or other obligations:
 - (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the respondent Party to comply with the final report; and
 - (b) shall be restricted to benefits accruing to the respondent Party under this Agreement.
5. In considering what benefits to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:
 - (a) the complaining Party should first seek to suspend benefits in the same sector or sectors affected by the measure that the panel has found to be inconsistent with this Agreement or have caused nullification or impairment;²⁶
 - (b) the complaining Party may suspend benefits in other sectors, if it considers that it is not practicable or effective to suspend benefits or other obligations in the same sector; and
 - (c) in the selection of the benefits to suspend, the complaining Party shall endeavour to take into consideration those which least disturb the implementation of this Agreement.
6. The suspension of benefits or other obligations shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions which has been found in the final report has been removed, or until the Parties have agreed on a mutually satisfactory agreement or any necessary compensation.
7. If the respondent Party considers that the suspension of benefits does not comply with paragraphs 4 and 5, it may request in writing that the original panel examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be notified simultaneously to the complaining Party. The original panel shall notify the parties of its decision on the matter no later than 30 days after the date of receipt of the request from the respondent Party. Benefits or other obligations shall not be suspended until the original panel has delivered its decision. The suspension of benefits or other obligations shall be consistent with this decision.

ARTICLE 14.24

Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the respondent Party to the complaining Party of the measure taken to comply with the final report:

²⁶ For purposes of this paragraph, “sector” means: (i) with respect to goods, all goods; (ii) with respect to services, a principal sector as identified in the current “Services Sectoral Classification List” which identifies such sectors.

- (a) in a situation where the right to suspend benefits or other obligations has been exercised by the complaining Party in accordance with Article 14.23 (Temporary Remedies in Case of Non-Compliance), the complaining Party shall terminate the suspension of benefits or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or
 - (b) in a situation where necessary compensation has been agreed on, the respondent Party may terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.
2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days after the date of receipt of the notification, the complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the respondent Party. The panel shall notify its decision to the Parties no later than 30 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions, the suspension of benefits or other obligations, or the application of the compensation, shall be terminated no later than 15 days after the date of the decision. If the panel determines that the notified measure achieves only partial compliance with the covered provisions, the level of suspension of benefits or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

ARTICLE 14.25

Suspension and Termination of Proceedings

If both Parties so request, the panel shall suspend its work for a period agreed by the Parties and not exceeding 12 consecutive months. In the event of a suspension of the work of the panel, the relevant time periods for the panel proceeding shall be extended by the same period of time for which the work of the panel was suspended. The panel shall resume its work before the end of the suspension period at the written request of both Parties. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement proceeding shall be terminated.

ARTICLE 14.26

Choice of Forum

1. Unless otherwise provided in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement proceedings available under other international trade agreements to which they are both Parties.
2. When a dispute arises with regard to the alleged inconsistency of a particular measure with an obligation under this Agreement and a substantially equivalent obligation under another international trade agreement to which both Parties are party, including the WTO Agreements, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has selected the forum and initiated dispute settlement proceeding under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 2, that Party shall not initiate dispute settlement proceeding in another forum with respect to that particular measure unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.
4. For the purpose of paragraph 3:
 - (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 14.8 (Establishment of a Panel);
 - (b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and
 - (c) dispute settlement proceedings under any other agreement are deemed to be initiated when a Party requests the establishment of a dispute settlement panel in accordance with the relevant provisions of that agreement.

ARTICLE 14.27

Costs

1. Unless the Parties otherwise agree, the costs of the panel and other expenses associated with the conduct of its proceeding shall be borne in equal parts by both Parties.
2. Each Party shall bear its own expenses and legal costs in the panel proceeding.

ARTICLE 14.28

Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 14.3 (Scope of Application).
2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to the chairperson of the panel. Upon such notification, the panel proceeding shall be terminated.
3. Each Party shall take the measures necessary to implement the mutually agreed solution within the agreed time period.

4. No later than the expiry of the agreed time period, the implementing Party shall inform the other Party in writing of any measure that it has taken to implement the mutually agreed solution.

ARTICLE 14.29
Time Periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act to which they refer.
2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

ARTICLE 14.30
Annexes

The Joint Committee may modify Annexes 14-1 (Rules of Procedure) and 14-2 (Code of Conduct for Panellists).

CHAPTER 15
SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 15.1
General Principles

1. The Parties, recognizing the fundamental role of SMEs in maintaining dynamism and enhancing competitiveness of their respective economies, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.
2. The Parties recognize the integral role of the private sector in the SME cooperation to be implemented under this Chapter.

ARTICLE 15.2
Cooperation to Increase Trade and Investment Opportunities for SMEs

With a view to more robust cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities, and in particular shall:

- (a) promote cooperation between the Parties' small business support infrastructure, including dedicated SME centres, incubators and accelerators, export assistance centres, and other centres as appropriate, to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as business growth in local markets;
- (b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, as well as start-ups, and promote partnership among these SMEs and their participation in international trade;
- (c) enhance its cooperation with the other Party to exchange information and best practices in areas including improving SME access to capital and credit, SME participation in covered government procurement opportunities, and helping SMEs adapt to changing market conditions;
- (d) encourage participation in purpose-built mobile or web-based platforms, for business entrepreneurs and counsellors to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners;
- (e) endeavour to cooperate in matters that facilitate and expand public access to and use of government data, including exchanging information and experiences on practices and policies, with a view to encouraging the development of digital trade and creating business opportunities, especially for small and medium-sized enterprises; and
- (f) arrange mutual business trips or B2B programs to improve SMEs' commercial relations and to encourage joint ventures.

ARTICLE 15.3
Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:
 - (a) the text of this Agreement;
 - (b) a summary of this Agreement; and
 - (c) information designed for SMEs that contains:
 - (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and
 - (ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website links to:
 - (a) the equivalent websites of the other Party; and
 - (b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, and to the extent practicable, the information described in paragraph 2(b) may include:
 - (a) customs regulations, procedures, or enquiry points;
 - (b) regulations or procedures concerning intellectual property right such as trade secrets and patent protection rights;
 - (c) technical regulations, standards, quality or conformity assessment procedures;
 - (d) sanitary or phytosanitary measures relating to importation or exportation;
 - (e) foreign investment regulations;
 - (f) business registration;
 - (g) trade promotion programs;
 - (h) competitiveness programs;
 - (i) SME investment and financing programs;

- (j) taxation, accounting;
 - (k) government procurement opportunities; and
 - (l) other information which the Party considers to be useful for SMEs.
4. Each Party shall regularly review the information and links on the website referred to in paragraphs 1 and 2.

ARTICLE 15.4
Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 14 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 16
ECONOMIC COOPERATION

ARTICLE 16.1
Objectives

1. The Parties shall promote cooperation under this Agreement for their mutual benefit in order to liberalise and facilitate trade and investment between them and foster economic growth.
2. Economic cooperation under this Chapter shall be built upon a common understanding between the Parties and shall support the implementation of this Agreement, with the objectives of maximising its benefits, supporting pathways to trade and investment facilitation, and further improving market access and openness, in order to contribute to the sustainable, inclusive economic growth and prosperity of the Parties.

ARTICLE 16.2
Scope

1. Economic cooperation shall support the effective and efficient implementation and utilisation of this Agreement through activities that relate to trade and investment.
2. Areas of economic cooperation under this Chapter may include:
 - (a) trade and investment promotion;
 - (b) electronic commerce;
 - (c) industrial and agricultural trade; and
 - (d) financial services.
3. The Parties may agree to modify or add activities and other areas of economic cooperation.

ARTICLE 16.3
Resources

1. Resources for economic cooperation under this Chapter shall be provided in a manner to be negotiated by the Parties and in accordance with the laws and regulations of the Parties.
2. The Parties, where it may be of mutual benefit, may consider cooperation with, and contributions from, international agencies and organisations to support the implementation of activities under this Chapter.

ARTICLE 16.4
Means of Cooperation

1. The Parties shall endeavour to encourage technical, technological, and scientific economic cooperation through the following:
 - (a) joint organisation of conferences, seminars, workshops, meetings, training sessions, and outreach and education programmes;
 - (b) exchange of delegations, professionals, technicians, and specialists from academia, institutions dedicated to research, the private sector, and governmental agencies, including study visits and internship programmes for professional training;
 - (c) dialogue and exchange of experiences between the Parties' private sectors and agencies involved in trade promotion;
 - (d) joint business initiatives between entrepreneurs of the Parties; and
 - (e) any other means of cooperation that may be agreed between the Parties.
2. The UAE may seek to establish cooperation through its Government Experience Programme, while Türkiye will use its available practices and programmes for the same purpose.

ARTICLE 16.5
Halal Cooperation

Within one year from the entry into force of this Agreement, both Parties shall enter into discussions with a view to negotiating and finalizing a memorandum of understanding for the purpose of reinforcing cooperation between their respective institutions in halal-quality infrastructure and on mutual recognition of Halal certification, including halal standards, certification, and accreditation of halal products and services and other technical processes, as well as any other form of cooperation as may be agreed between the Parties.

ARTICLE 16.6
Non-Application of Chapter 14 (Dispute Settlement)

Chapter 14 (Dispute Settlement) shall not apply to any matter or dispute arising from this Chapter.

CHAPTER 17
ADMINISTRATION OF THE AGREEMENT

ARTICLE 17.1
Joint Committee

1. The Parties hereby establish a Joint Committee.
2. The Joint Committee:
 - (a) shall be composed of representatives of the Türkiye and the UAE; and
 - (b) in addition to the standing committees or subcommittees expressly provided for under this Agreement, may establish or restructure standing or *ad hoc* subcommittees or working groups as it considers necessary to assist it in accomplishing its tasks and assign any of its functions thereto; and
 - (c) shall take decisions and make recommendations by the consensus of the Parties.
3. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years, unless the Parties agree otherwise, to consider any matter relating to this Agreement. The regular sessions of the Joint Committee shall be held alternately in the territories of the Parties.
4. The Joint Committee shall also hold special sessions without undue delay from the date of a request thereof from either Party.
5. The functions of the Joint Committee shall be as follows:
 - (a) to monitor and assess the results and overall operation of this Agreement in the light of the experience gained during its application and its objectives;
 - (b) to keep under review the possibility of further removal of barriers to trade and other restrictive measures concerning trade between the Parties;
 - (c) to explore ways to enhance bilateral investment relations;
 - (d) to consider any amendments to this Agreement that may be proposed by either Party, including the modification of concessions made under this Agreement;
 - (e) to endeavour to amicably resolve disputes between the Parties arising from the interpretation or application of this Agreement;
 - (f) to supervise and coordinate the work of all subcommittees and working groups established under this Agreement;

- (g) to consider any other matter that may affect the operation of this Agreement;
 - (h) if requested by either Party, to propose mutually agreed interpretation to be given to the provisions of this Agreement; and
 - (i) to carry out any other functions envisaged by this Agreement or that may be agreed by the Parties.
6. The Joint Committee shall be co-chaired by representatives of each Party at a ministerial level or their respective designees and adopt at its first meeting its own rules of procedure.
7. Meetings of the Joint Committee and of any standing or *ad hoc* subcommittees or working groups may be conducted in person or by any other means as determined by the Parties.
8. The following subcommittees are established:
- (a) the Subcommittee for Trade, to handle any matter that could arise from Chapters 2 (Trade in Goods), 3 (Trade Remedies), 4 (Technical Barriers to Trade), 8 (Trade in Services), 9 (Digital Trade), 10 (Investment Facilitation), 12 (Competition and Related Matters), 13 (Intellectual Property Rights), 15 (Small and Medium-Sized Enterprises) and 16 (Economic Cooperation).
 - (b) the Subcommittee for SPS Measures, to handle any matter that could arise from Chapter 5 (Sanitary and Phytosanitary Measures);
 - (c) the Subcommittee for Rules of Origin and Custom Procedures, to handle any matter that could arise from Chapters 6 (Customs Procedures & Trade Facilitation) and 7 (Rules of Origin and Origin Procedures).

ARTICLE 17.2

Communications

1. Each Party shall designate a contact point to receive and facilitate official communications among the Parties on any matter relating to this Agreement.
2. All official communications in relation to this Agreement shall be in the English language.

CHAPTER 18
FINAL PROVISIONS

ARTICLE 18.1
Annexes, Side Letters, and Footnotes

The Annexes, Side Letters, and footnotes to this Agreement constitute an integral part of this Agreement.

ARTICLE 18.2
Amendments

1. Either Party may submit proposals for amendments to this Agreement to the Joint Committee for its consideration and approval.
2. Amendments to this Agreement shall, after approval by the Joint Committee, be submitted to the Parties for ratification, acceptance, or approval in accordance with each Party's internal legal procedures.
3. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 18.6 (Entry into Force), unless otherwise agreed by the Parties.

ARTICLE 18.3
Review of the Agreement

1. With the objective of maintaining and developing close economic and trade relations between them, upon the request of either Party, the Parties shall commence a review of this Agreement with a view to replacing, modernising, or expanding it.
2. Each Party shall give due consideration to any proposal by the other Party of topics to be included in the scope of the review.
3. Following the review specified in paragraph 1, the Parties shall endeavour to hold further negotiations on replacing or modernising any existing areas of this Agreement, and expanding the coverage of this Agreement to additional areas agreed upon.

ARTICLE 18.4
Accession

Any country or group of countries may accede to this Agreement, subject to such terms and conditions as may be agreed between the country or group of countries and the Parties to this Agreement, and following approval in accordance with the applicable internal legal procedures of each Party and acceding country or group of countries.

ARTICLE 18.5
Duration and Termination

1. This Agreement shall be valid for an indefinite period.
2. Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six months after the date of the notification.

ARTICLE 18.6
Entry into Force

1. The Parties shall ratify this Agreement in accordance with their internal legal procedures.
2. When a Party has ratified this Agreement in accordance with its internal legal procedures, that Party shall notify the other Party of such ratification, approval, or acceptance in writing, through diplomatic channels, within a period of 60 days from such ratification.
3. Unless the Parties agree otherwise, where both Parties have notified each other of such ratification, approval, or acceptance, this Agreement shall enter into force on the first day of the second month following the date of receipt of the last written notification.

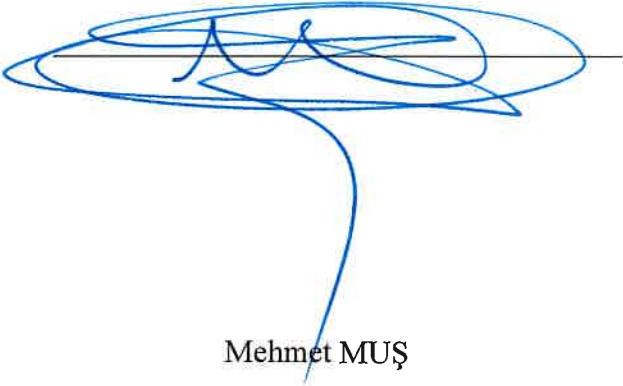
ARTICLE 18.7
Authentic Texts

The Turkish, Arabic and English texts of this Agreement are equally authentic. In case of inconsistency, the English text shall prevail.

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

DONE at Abu Dhabi, United Arab Emirates, on the 3rd day of March, 2023.

FOR THE REPUBLIC OF
TÜRKİYE



Mehmet MUŞ
Minister of Trade

FOR THE GOVERNMENT OF
THE UNITED ARAB EMIRATES



Abdulla bin Touq Al MARRI
Minister of Economy

ANNEX 7-1
INTRODUCTORY NOTES TO THE LIST IN ANNEX 7-2

Note 1: General Principles

1. The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 7.5 (Sufficiently Worked or Processed Goods).
2. For the purposes of this Annex and Annex 7-2, the requirements for a product to be originating in accordance with Article 7.5 (Sufficiently Worked or Processed Goods) are a change in tariff classification, a production process, a maximum value of non-originating materials, or any other requirement specified in this Annex and Annex 7-2.
3. Reference to weight in a list rule means the net weight, which is the weight of a material or a product, not including the weight of any packaging.

Note 2: The Structure of the List Rules

1. Notes on sections or chapters, where applicable, are read in conjunction with the list rules for the relevant section, chapter, heading or subheading.
2. For the purposes of this Annex and Annex 7-2, the following definitions apply:
 - (a) “section” means a section of the Harmonized System;
 - (b) “chapter” means the first two-digits in the tariff classification number under the Harmonized System;
 - (c) “heading” means the first four-digits in the tariff classification number under the Harmonized System; and
 - (d) “subheading” means the first six-digits in the tariff classification number under the Harmonized System.
3. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
4. 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 column 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.

5. 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 column 3 or 4.

6. 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 is to be applied.

Note 3: Application of the List Rules

1. The provisions of Article 7.5 (Sufficiently Worked or Processed Goods), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.

2. 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.

3. If a list rule specifically excludes certain non-originating material or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonized System.

Example:

When the rule for bulldozers (HS sub-heading 8429) requires: “CTH except from non-originating materials of heading 84.31”, the use of non-originating materials classified elsewhere than 84.29 and 84.31, such as screws (HS heading 73.18), insulated wires and electric conductors (HS heading 85.44) and various electronics (HS Chapter 85), is not limited.

4. Where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “Manufacture from materials of any heading, including other materials of heading ...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

5. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

6. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

7. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4

1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
2. The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5

1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of

this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4 below.)

2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca , ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple

fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, this tolerance is 20 % in respect of this yarn.
4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, this tolerance is 30 % in respect of this strip.

Note 6

1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

ANNEX 7-2

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

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
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| (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. | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are 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. | |
| Chapter 5 | Products of animal origin, not elsewhere specified or included | Manufacture in which all the materials of Chapter 5 used are wholly obtained. | |
| 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. | |
| 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. | |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained. | |

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| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any sub-heading. | Roasting. |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any sub-heading. | |
| ex 0910 | Mixtures of spices | Manufacture from materials of any sub-heading. | Blending. |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained. | |
| Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten | Manufacture from materials of any Chapter, except that of the product. | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture from materials of any heading, except that of the product. | |
| Chapter 13 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture from materials of any heading, except that 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 heading, except that of the product. | |
| 1501 | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: | | |
| | - Fats from bones or waste | Manufacture from materials of any heading, except those of heading 0203, 0206 | |

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| | | or 0207 or bones of heading 0506. | |
| | - Other | Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207. | |
| 1502 | Fats of bovine animals, sheep or goats, other than those of heading 1503 | | |
| | - Fats from bones or waste | Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506. | |
| | - Other | Manufacture in which all the materials of Chapter 2 used are wholly obtained. | |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: | | |
| | - Solid fractions | Manufacture from materials of any heading, including other materials of heading 1504. | |
| | - Other | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained. | |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading 1505. | |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: | | |
| | - Solid fractions | Manufacture from materials of any heading, including | |

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| | | other materials of heading 1506. | |
| | - Other | Manufacture in which all the materials of Chapter 2 used are wholly obtained. | |
| 1507 to 1515 | Vegetable oils and their fractions | Manufacture in which all the vegetable materials used are wholly obtained. [Please see Annex 7-2(a)] | |
| 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 | Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used. | |
| 1517 | 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 1516 | Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used. | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture - from non-originating materials of any Chapter, except that of the product, and - in which the value of all the materials used does not exceed 55 % of the ex-works price of the product. | |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any heading, except that of the product. | |

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| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| 1702 | 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: | | |
| | - Chemically-pure maltose and fructose | Manufacture from materials of any heading, including other materials of heading 1702. | |
| | - Other sugars in solid form, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| | - Other | Manufacture in which all the materials used are originating. | |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials of Chapter 17 used | |

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| | | does not exceed 30 % of the ex-works price of the product. [Please see Annex 7-2(a)] | |
| Chapter 18 | Cocoa and cocoa preparations | Manufacture: -from materials of any heading, except that of the product, and -in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. [Please see Annex 7-2(a)] | |
| 1901 | 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 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: | | |
| | - Malt extract | Manufacture from cereals of Chapter 10. | |
| | - Other | Manufacture: -from materials of any heading, except that of the product, and | |

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| | | -in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| 1902 | 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: | | |
| | - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained. | |
| | - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained. | |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108. | |
| 1904 | 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), | Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and | |

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| | pre-cooked or otherwise prepared, not elsewhere specified or included | - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| 1905 | 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 | Manufacture from materials of any heading, except those of Chapter 11. | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained. [Please see Annex 7-2(a)] | |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product. | |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product. | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |

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| 2007 | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| ex 2008 | - Nuts, not containing added sugar or spirits | Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product. | |
| | - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) | Manufacture from materials of any heading, except that of the product. | |
| | - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product. | |

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| 2101 | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained. | |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: | | |
| | - Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used. | |
| | - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading. | |
| ex 2104 | Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005. | |
| 2106 | Food preparations not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product. | |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | Manufacture: | |

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| | | <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained. | |
| 2202 | 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 2009 | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating. | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume. | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack | |

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| | | may be used up to a limit of 5 % by volume. | |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 2301 | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption | Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained. | |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used is wholly obtained. | |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used are wholly obtained. | |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained. | |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for: | Manufacture from materials of any heading in which the weight of materials of heading 2401 does not exceed 30% of the total weight of materials of Chapter 24 used. | |
| 2401 | Unmanufactured tobacco; tobacco refuse | Manufacture in all materials of heading 2401 are wholly obtained. | |

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| ex 2402 | Cigarettes, of tobacco or of tobacco substitutes | Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403.19 in which at least 10% by weight of all materials of Chapter 24 used is from wholly obtained unmanufactured tobacco or tobacco refuse of heading 2401. | |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: | Manufacture from materials of any sub-heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 55 % of the ex-works price of the product. |
| ex 2515 | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Manufacture from materials of any heading, except that of the product. | |
| ex 2516 | Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Manufacture from materials of any heading, except that of the product. | |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product. | |

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| Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Manufacture from materials of any heading, except that of the product. | |
| Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 29 | Organic chemicals | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 30 | Pharmaceutical products | Manufacture from materials of any sub-heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 31 | Fertilizers | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price |

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| | | | of the product. |
| Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value | Manufacture in which the value of all the materials used does not exceed 50 % of the ex- |

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| | | does not exceed 20 % of the ex-works price of the product. | works price of the product. |
| Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 37 | Photographic or cinematographic goods | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| Chapter 38 | Miscellaneous chemical products | Manufacture from materials of any heading, except that of the product. 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 50 % of the ex-works price of the product. |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below: | | |
| | - Addition homopolymerisation products in which a single monomer contributes more than 99 % by | Manufacture in which: - the value of all the materials used does not exceed 50 % of the | Manufacture in which the value of all the materials used does not exceed 25 % of |

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| | weight to the total polymer content | ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product. ¹ | the ex-works price of the product. |
| | - Other | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product. ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| ex 3907 | - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product. ¹ | |
| | - Polyester | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A). | |
| 3912 | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product. | |

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| 3916 to 3921 | Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: | | |
| | - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product. | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| | - Other: | | |
| | -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content | Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| | -- Other | Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹ | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| ex 3916 and ex 3917 | Profile shapes and tubes | Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |

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| | | - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product. | |
| ex 3920 | - Ionomer sheet or film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium. | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| | - Sheets of regenerated cellulose, polyamides or polyethylene | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product. | |
| ex 3921 | Foils of plastic, metallised | Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron. ² | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product. |
| 3922 to 3926 | Articles of plastics | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber | Manufacture from materials of any sub-heading, except that of the product. | Retreading of used tyres. |
| ex Chapter 41 | Raw hides and skins (other than furskins) and leather; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, in the dry state (crust) <ul style="list-style-type: none"> - Full grains, unsplit; grain splits - Others | Manufacture from materials of any sub-heading, except from materials of subheadings 4104.41 to 4104.49. | |
| ex 4105 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared, in the dry state (crust) | Manufacture from materials of any sub-heading, except that of the product. | |
| ex 4106 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared, <ul style="list-style-type: none"> - of goats or kids, in the dry state (crust) - of swine, in the dry state (crust) - of reptiles - other, in the dry state (crust) | Manufacture from materials of any sub-heading, except that of the product. | |
| 4107 | Leather further prepared after tanning or crusting, including parchment- | Manufacture from materials of any heading except from materials of | |

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| | dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114 | subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation. | |
| 4112 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 | Manufacture from materials of any heading except from materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation. | |
| 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114 | Manufacture from materials of any heading except from materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation. | |

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| ex 4114 | Patent leather and patent laminated leather; metallised leather | Manufacture from materials of any heading except from materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation. | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 43 | Furskins and artificial fur; manufactures thereof; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 4302 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303; - whole skins and pieces or cuttings thereof, assembled | Manufacture from materials of any sub-heading, except that of the product. | |

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| Chapter 44 | Wood and articles of wood; wood charcoal | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 45 | Cork and articles of cork | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste. | |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from ³ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5007 | Woven fabrics of silk or of silk waste: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ³ | |
| | - Other | Manufacture from ³ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, |

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| | | - paper | permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product. |
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture from materials of any heading, except that of the product. | |
| 5106 to 5110 | Yarn of wool, of fine or coarse animal hair or of horsehair | Manufacture from ³ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: | | |
| | - Incorporating rubber thread | Manufacture from single yarn. ³ | |
| | - Other | Manufacture from ³ : - coir yarn, - natural fibres, | Printing accompanied by at least two preparatory or finishing |

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| | | <ul style="list-style-type: none"> - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | <p>operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product.</p> |
| ex Chapter 52 | Cotton; except for: | Manufacture from materials of any heading, except that of the product. | |
| 5204 to 5207 | Yarn and thread of cotton | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |

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| 5208 to 5212 | Woven fabrics of cotton: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ³ | |
| | - Other | Manufacture from ³ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product. |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | |
| 5306 to 5308 | Yarn of other vegetable textile fibres; paper yarn | Manufacture from ³ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or | |

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| | | <p>otherwise prepared for spinning,</p> <ul style="list-style-type: none"> - chemical materials or textile pulp, or - paper-making materials | |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ³ | |
| | - Other | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product.</p> |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or | |

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| | | <p>combed or otherwise prepared for spinning,</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5407 and 5408 | Woven fabrics of man-made filament yarn: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ³ | |
| | - Other | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product.</p> |

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| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ³ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: | | |
| | - Incorporating rubber thread | Manufacture from single yarn ³ | |
| | - Other | Manufacture from ³ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted |

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| | | | fabric used does not exceed 47.5 % of the ex-works price of the product. |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials | |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | | |
| | - Needleloom felt | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-</p> | |

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| | | works price of the product | |
| | - Other | Manufacture from ³ - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp | |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: | | |
| | - Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered. | |
| | - Other | Manufacture from ³ : - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from ³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, | |

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| | | <ul style="list-style-type: none"> - chemical materials or textile pulp, or - paper-making materials | |
| 5606 | Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| Chapter 57 | Carpets and other textile floor coverings: | | |
| | - Of needleloom felt | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their</p> | |

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| | | total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing. | |
| | - Of other felt | Manufacture from ³ : - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| | - Other | Manufacture from ³ : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing. | |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: | | |
| | - Combined with rubber thread | Manufacture from single yarn. ³ | |
| | - Other | Manufacture from ³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, |

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| | | - chemical materials or textile pulp | mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product. |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up | Manufacture from materials of any heading, except that of the product. | |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile | Manufacture from yarn. | |

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| | fabrics of a kind used for hat foundations | | |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: | | |
| | - Containing not more than 90 % by weight of textile materials | Manufacture from yarn. | |
| | - Other | Manufacture from chemical materials or textile pulp. | |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | Manufacture from yarn. | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product. |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile | Manufacture from yarn ³ | |

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| | backing, whether or not cut to shape | | |
| 5905 | Textile wall coverings: | | |
| | - Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn | |
| | - Other | Manufacture from ³ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product. |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: | | |
| | - Knitted or crocheted fabrics | Manufacture from ³ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise | |

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| | | processed for spinning, or - chemical materials or textile pulp | |
| | - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials | Manufacture from chemical materials. | |
| | - Other | Manufacture from yarn. | |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like | Manufacture from yarn. | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product.. |
| 5908 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, | | |

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| | whether or not impregnated: | | |
| | - Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas-mantle fabric. | |
| | - Other | Manufacture from materials of any heading, except that of the product. | |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: | | |
| | - Polishing discs or rings other than of felt of heading 5911 | Manufacture from yarn or waste fabrics or rags of heading 6310. | |
| | - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 | Manufacture from ³ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁴ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁴ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), | |

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| | | <ul style="list-style-type: none"> -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁴, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp | |
| | - Other | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| Chapter 60 | Knitted or crocheted fabrics | <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |

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| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | | |
| | - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn ^{3 5} | |
| | - Other | Manufacture from ³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for: | Manufacture from yarn ^{3 5} | |
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | Women's, girls' and babies' clothing and clothing accessories for babies, embroidered | Manufacture from yarn ⁵ | Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. ⁵ |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ⁵ | Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of |

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| | | | the ex-works price of the product. ⁵ |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | | |
| | - Embroidered | Manufacture from unbleached single yarn ^{3 5} | Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. ⁵ |
| | - Other | Manufacture from unbleached single yarn. ^{3 5} | Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed |

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| | | | 47.5 % of the ex-works price of the product. |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: | | |
| | - Embroidered | Manufacture from yarn ⁵ | Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. ⁵ |
| | - Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ⁵ | Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product. ⁵ |
| | - Interlinings for collars and cuffs, cut out | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| | - Other | Manufacture from yarn. ⁵ | |
| ex Chapter 63 | Other made-up textile articles; sets; worn | Manufacture from materials of any | |

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| | clothing and worn textile articles; rags; except for: | heading, except that of the product. | |
| 6301 to 6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | | |
| | - Of felt, of nonwovens | Manufacture from ³ : - natural fibres, or - chemical materials or textile pulp | |
| | - Other: | | |
| | -- Embroidered | Manufacture from unbleached single yarn. ^{5 6} | Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product. |
| -- Other | Manufacture from unbleached single yarn. ^{5 6} | | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ³ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for | | |

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| | boats, sailboards or landcraft; camping goods: | | |
| | - Of nonwovens | Manufacture from ^{3 5} : - natural fibres, or - chemical materials or textile pulp | |
| | - Other | Manufacture from unbleached single yarn. ^{3 5} | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings 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, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set. | |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406. | |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, | Manufacture from materials of any heading, except that of the product. | |

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| | leggings and similar articles, and parts thereof | | |
| Chapter 65 | Headgear and parts thereof | Manufacture from materials of any heading, except that of the product. | |
| Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product. | |
| Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | Manufacture from materials of any heading, except that 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. |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product. | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the | Manufacture from materials of any heading, except that of the product. | |

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| | conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | Manufacture from materials of any heading, except that of the product and 70.10. | |
| ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 7101 | Natural or cultured pearls, graded and temporarily strung for convenience of transport | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones. | |
| 7106, 7108 and 7110 | Precious metals: | | |
| | - Unwrought | Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or | |

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| | | Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals | |
| | - Semi-manufactured or in powder form | Manufacture from unwrought precious metals. | |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought. | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 7117 | Imitation jewellery | Manufacture from materials of any heading, except that of the product. | Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product. | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205. | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms of heading 7206. | |

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| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading 7207. | |
| ex 7218, 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading 7218. | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading 7218. | |
| ex 7224, 7225 to 7228 | Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224. | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading 7224. | |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 7301 | Sheet piling | Manufacture from materials of heading 7206. | |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and | Manufacture from materials of heading 7206. | |

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| | other material specialised for jointing or fixing rails | | |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading 7206, 7207, 7218 or 7224. | |
| ex 7307 | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product. | |
| 7308 | Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used. | |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product. | |
| Chapter 74 | Copper and articles thereof | Manufacture from materials of any | |

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| | | heading, except that of the product. | |
| Chapter 75 | Nickel and articles thereof | Manufacture from materials of any heading, except that of the product. | |
| ex Chapter 76 | Aluminium and articles thereof; except for; | Manufacture - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| ex 7601 – 7603 | | Manufacture from materials of any heading, except that 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 or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium. |
| ex 7616 | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture: - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal | |

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| | | of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| Chapter 77 | Reserved for possible future use in the HS | | |
| ex Chapter 78 | Lead and articles thereof; except for: | Manufacture from materials of any heading, except that 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. |
| ex 7801 | Refined lead | Manufacture from materials of any sub-heading, except that of the product. | |
| Chapter 79 | Zinc and articles thereof | Manufacture from materials of any heading, except that of the product. | |
| Chapter 80 | Tin and articles thereof | Manufacture from materials of any heading, except that 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. |
| Chapter 81 | Other base metals; cermets; articles thereof | Manufacture from materials of any heading, except that 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. |
| Chapter 82 | Tools, implements, cutlery, spoons and forks, | Manufacture from materials of any | |

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| | of base metal; parts thereof of base metal | heading, except that of the product. | |
| Chapter 83 | Miscellaneous articles of base metal | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8407 | Nuclear fuel elements | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 8413 | Pumps for liquids, whether or not fitted with a measuring device; liquid elevators | Manufacture from materials of any sub-heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex 8415 | Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the | Manufacture from materials of any sub- | Manufacture in which the value of |

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| | <p>humidity cannot be separately regulated;</p> <ul style="list-style-type: none"> - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps); other, incorporating a refrigerating unit; not incorporating a refrigerating unit; parts | heading, except that of the product. | all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8421 | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases | Manufacture from materials of any sub-heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8425 | Pulley tackle and hoists other than skip hoists; winches and capstans; jacks | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8426 | Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8428 | Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8429 | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers | Manufacture from materials of any heading, except that of the product and 84.31. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8444 | Machines of these headings for use in the textile industry | Manufacture from materials of any heading, except that of the product and 84.48. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8445 | Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding | Manufacture from materials of any heading, except that of the product and 84.48. | Manufacture in which the value of all the materials used does not exceed 50 % of |

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| | (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 | | the ex-works price of the product. |
| 8446 | Weaving machines (looms) | Manufacture from materials of any heading, except that of the product and 84.48. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8447 | Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting | Manufacture from materials of any heading, except that of the product and 84.48. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8456 | Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8457 | Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8458 | Lathes (including turning centres) for removing metal | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of |

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| | | | the ex-works price of the product. |
| 8459 | Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458 | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8460 | Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8461 | Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8462 | Machine tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, | Manufacture from materials of any heading, except that of the product and 84.66. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| | notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above | | |
| 8463 | Other machine tools for working metal or cermets, without removing material | Manufacture from materials of any heading, except that of the product and 84.66 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8464 | Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass | Manufacture from materials of any heading, except that of the product and 84.66 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8465 | Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials | Manufacture from materials of any heading, except that of the product and 84.66 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8470 | Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers | Manufacture from materials of any heading, except that of the product and 84.73 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 8471 | Automatic data-processing machines and units thereof; magnetic or | Manufacture from materials of any | Manufacture in which the value of all the materials |

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| | optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included | heading, except that of the product and 84.73 | used does not exceed 50 % of the ex-works price of the product |
| 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines) | Manufacture from materials of any heading, except that of the product and 84.73 | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| Ex 8479 | <p>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter</p> <ul style="list-style-type: none"> - Machinery for public works, building or the like - Rope- or cable-making machines - Evaporative air coolers - Passenger boarding bridges - Other machines and mechanical appliances; <ul style="list-style-type: none"> - - For treating metal, including electric wire coil-winders - - Mixing, kneading, crushing, grinding, | Manufacture from materials of any sub-heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |

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| | screening, sifting, homogenising, emulsifying or stirring machines - Parts | | |
| 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | Manufacture from materials of any sub-heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8501 | Electric motors and generators (excluding generating sets) | Manufacture from materials of any heading, except that of the product and 85.03. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8502 | Electric generating sets and rotary converters | Manufacture from materials of any heading, except that of the product and 85.03. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex 8507 | Power supply units for automatic data-processing machines | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| | <ul style="list-style-type: none"> - Accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves, often referred to as “battery packs”, of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | Manufacture from materials of any heading, except that of the product and non-originating active cathode materials. | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |
| | <ul style="list-style-type: none"> - Battery cells, battery modules and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.02, 87.03 and 87.04 | Manufacture from materials of any heading, except that of the product and non-originating active cathode materials. | Manufacture in which the value of all the materials used does not exceed 35 % of the ex-works price of the product. |
| 8519 | Sound recording or sound reproducing apparatus | Manufacture from materials of any heading, except that of the product and 85.22. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8521 | Video recording or reproducing apparatus, whether or not | Manufacture from materials of any heading, except that of the product and 85.22. | Manufacture in which the value of all the materials used does not exceed 50 % of |

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| | incorporating a video tuner | | the ex-works price of the product. |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders | Manufacture from materials of any heading, except that of the product and 85.29. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture from materials of any heading, except that of the product and 85.29. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture from materials of any heading, except that of the product and 85.29. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V | Manufacture from materials of any heading, except that of the product and 85.38. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V; connectors for | Manufacture from materials of any heading, except that of the product and 85.38. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |

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| | optical fibres, optical fibre bundles or cables | | |
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | Manufacture from materials of any heading, except that of the product and 85.38. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex 8542 | Electronic integrated circuits: <ul style="list-style-type: none"> - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits; - Memories - Amplifiers - Other | Manufacture from materials of any heading, except that of the product Or Non-originating materials undergo a diffusion | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |

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| | conductors or fitted with connectors | | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |

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| | or included elsewhere in this Chapter | | |
| Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture from materials of any heading, except that of the product and 86.07. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 45 % of the ex-works price of the product. | |
| 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of |

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| | | | the ex-works price of the product. |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8713 | Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8715 | Baby carriages and parts thereof | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of |

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| | | | the ex-works price of the product. |
| Chapter 89 | Ships, boats and floating structures | Manufacture from non-originating materials of any Chapter, except that of the product. | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked - Spectacle lenses of other materials | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles or Coating of the lens through appropriated treatments to improve vision and ensure |

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| | | | protection of the wearer. |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. | |
| 9105 | Other clocks | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used. | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |
| 9109 | Clock movements, complete and assembled | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used. | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |

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| | | heading 9114 used does not exceed 10 % of the ex-works price of the product. | |
| 9111 | Watch cases and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product. |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: | | |
| | - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product. | |
| | - Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |

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| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product. | |
| ex 9503 | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. | |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks | |

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| | | for making golf-club heads may be used. | |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture from materials of any heading, except that of the product. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product. |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works of the set. | |
| Ex 9608 | Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609 - Sets of articles from two or more of the foregoing subheadings | Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works of the set. | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product. | |

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within heading 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

2 The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

3 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

4 The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

5 See Introductory Note 6.

6 For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

ANNEX 7- 2(a)

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

Common provisions

1. For the products described below, the corresponding rules of origin shall apply as an alternative to the rules set out in Annex 7-2 (List of Working or Processing Required to be Carried out on Non Originating Materials in Order for the Product Manufactured to Obtain Originating Status), however limited by an annual quota.
2. A proof of origin made out pursuant to this Annex shall contain the following statement in English: “Origin quotas - Product originating in accordance with Annex 7- 2(a)”.
3. The quantities exported under these derogations will be calculated on the basis of the imports into the importing Party which satisfies the conditions of the derogation.

| HS heading | Description of the product | Working or processing carried out on non-originating materials that confers originating status | Annual quota |
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| 1507.10.10.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | 40.000 tonnes/year |
| 1507.10.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1507.90.10.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1507.90.90.00.00 | Other | Manufacturing by refining crude oil; or | |
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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.10.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.11.00.19 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.19.00.21 | In packings or containers of a net weight not exceeding 25.000 Kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.19.00.29 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.91.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.99.00.11 | Super olein (double fractioned palm olein) | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1511.90.99.00.19 | Other | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.11.91.00.00 | In immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.11.99.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.11.00.00 | In immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.19.00.11 | In packings or containers of a net weight not exceeding 25.000 Kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.19.00.19 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.91.00.00 | In immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.99.00.11 | In packings or containers of a net weight not exceeding 25.000 Kg | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.19.99.00.19 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.21.30.00.00 | In immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.21.90.00.11 | Palm kernel oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.21.90.00.12 | Babassu oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.11.00.00 | Solid fractions: | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.19.00.11 | In packings or containers of a net weight not exceeding 25.000 Kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.19.00.19 | Other | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.19.00.29 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.30.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.50.00.00 | In immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.90.00.11 | Palm kernel oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1513.29.90.00.19 | Babassu oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.11.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.19.10.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.19.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.91.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.99.10.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1514.99.90.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.11.00.90.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.19.10.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.19.90.00.00 | Other | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.50.11.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.50.19.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.50.91.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.50.99.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.11.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.51.00.00 | Solid, in immediate packings of a net content not exceeding 1 kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.59.00.00 | Solid, other; fluid | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.60.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.91.00.00 | Solid, in immediate packings of a net content not exceeding 1 kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.60.99.00.00 | Solid, other; fluid | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.21.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.29.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.31.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.39.00.00 | Other | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.40.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.51.00.00 | Solid, in immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.59.00.00 | Solid, other; fluid | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.60.00.00 | For technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.91.00.00 | Solid, in immediate packings of a net content of 1 kg or less | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1515.90.99.00.00 | Solid, other; fluid | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.10.00.00 | Hydrogenated castor oil, so called "opalwax" | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.11 | Cotton oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.12 | Soybean oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.13 | Groundnut oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.14 | Olive oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.15 | Palm oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.16 | Sunflower seed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.17 | Coconut (copra) oil | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.18 | Rape oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.21 | Colza oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.22 | Mustard oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.23 | Linseed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.24 | Maize (corn) oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.25 | Castor oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.26 | Sesam oil | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.27 | Babassu oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.28 | Palm kernel oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.91.00.29 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.11 | Colza oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.12 | Linseed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.13 | Rapeseed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.14 | Sunflower seed oil | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.15 | Babassu oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.95.00.19 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.96.00.11 | Groundnut oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.96.00.12 | Cottonseed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.96.00.13 | Soybean oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.96.00.14 | Sunflower seed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.96.00.19 | Other | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.11 | Olive oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.12 | Palm oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.13 | Palmseed oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.14 | Mustard oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.15 | Maize (corn) oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.16 | Castor oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.17 | Sesam oil | Manufacturing by refining crude oil; or | |

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| | | Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.18 | Coconut (copra) oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.21 | Rape oil | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.20.98.00.29 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.30.91.00.00 | In immediate packings of a net content not exceeding 1 kg | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1516.30.98.00.00 | Other | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1517.10.10.00.00 | Containing more than 10 % but not more than 15 % by weight of milk fats | Manufacturing by refining crude oil; or Manufacture from materials of any sub-heading, except that of the product. | |
| 1704.10.10.00.11 | Sticks | Manufacture from materials of any heading, except that of the product. | 1.000 tonnes/year |

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| 1704.10.10.00.19 | Other | Manufacture from materials of any heading, except that of the product. |
| 1704.10.90.00.11 | Sticks | Manufacture from materials of any heading, except that of the product. |
| 1704.10.90.00.19 | Other | Manufacture from materials of any heading, except that of the product. |
| 1704.90.10.00.00 | Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances | Manufacture from materials of any heading, except that of the product. |
| 1704.90.30.00.00 | White chocolate | Manufacture from materials of any heading, except that of the product. |
| 1704.90.51.00.00 | Pastes, including marzipan, in immediate packings of a net content of 1 kg or more | Manufacture from materials of any heading, except that of the product. |
| 1704.90.55.00.00 | Throat pastilles and cough drops | Manufacture from materials of any heading, except that of the product. |
| 1704.90.61.00.11 | Containing merely hazelnuts | Manufacture from materials of any heading, except that of the product. |
| 1704.90.61.00.19 | Other | Manufacture from materials of any heading, except that of the product. |
| 1704.90.65.00.00 | Gum confectionery and jelly confectionery including fruit pastes in the form of sugar confectionery | Manufacture from materials of any heading, except that of the product. |
| 1704.90.71.00.00 | Boiled sweets whether or not filled | Manufacture from materials of any heading, except that of the product. |
| 1704.90.75.00.00 | Toffees, caramels and similar sweets | Manufacture from materials of any heading, except that of the product. |
| 1704.90.81.00.00 | Compressed tablets | Manufacture from materials of any |

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| | | heading, except that of the product. | |
| 1806.10.15.00.00 | Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | Manufacture from materials of any heading, except that of the product. | 500 tonnes/year |
| 1806.10.20.00.00 | Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | Manufacture from materials of any heading, except that of the product. | |
| 1806.10.30.00.00 | Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | Manufacture from materials of any heading, except that of the product. | |
| 1806.10.90.00.00 | Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.10.00.00 | Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milk fat | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.30.00.00 | Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milk fat | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.50.00.00 | Containing 18 % or more by weight of cocoa butter | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.70.00.00 | Chocolate milk crumb | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.80.00.00 | Chocolate flavour coating | Manufacture from materials of any heading, except that of the product. | |
| 1806.20.95.00.00 | Other | Manufacture from materials of any heading, except that of the product. | |

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|------------------|--|--|-----------------|
| 1806.31.00.00.00 | Filled | Manufacture from materials of any heading, except that of the product. | |
| 1806.32.10.00.00 | With added cereal, fruit or nuts | Manufacture from materials of any heading, except that of the product. | |
| 1806.32.90.00.00 | Other | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.11.00.00 | Containing alcohol | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.19.00.00 | Other | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.31.00.00 | Filled | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.39.00.00 | Not filled | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.50.00.00 | Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.60.00.00 | Spreads containing cocoa | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.70.00.00 | Preparations containing cocoa for making beverages | Manufacture from materials of any heading, except that of the product. | |
| 1806.90.90.00.00 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.10.10.00.00 | With a sugar content exceeding 13% by weight | Manufacture from materials of any heading, except that of the product. | 300 tonnes/year |
| 2007.10.91.00.00 | Of tropical fruit | Manufacture from materials of any | |

| | | | |
|------------------|--|--|--|
| | | heading, except that of the product. | |
| 2007.10.99.00.00 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.91.10.00.11 | Jams of citrusfruits | Manufacture from materials of any heading, except that of the product. | |
| 2007.91.10.00.12 | Marmalades of citrusfruits | Manufacture from materials of any heading, except that of the product. | |
| 2007.91.10.00.19 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.91.30.00.00 | With a sugar content exceeding 13 % but not exceeding 30 % byweight | Manufacture from materials of any heading, except that of the product. | |
| 2007.91.90.00.19 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.10.00.00 | Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg,for industrialprocessing | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.20.00.11 | Chestnut purée | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.20.00.12 | Chestnut paste | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.31.00.00 | Of cherries | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.33.00.00 | Of strawberries | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.35.00.00 | Of raspberries | Manufacture from materials of any | |

| | | | |
|------------------|---|--|--|
| | | heading, except that of the product. | |
| 2007.99.39.00.11 | Pekmez (a molasseslike syrup obtained after condensing juices of fruit must, especially grape by boiling it with a coagulant agent) | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.39.00.19 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.50.00.11 | Apple purée (including compote) | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.50.00.19 | Other | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.93.00.00 | Of tropical fruit and tropical nuts | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.97.00.14 | Hazelnut purée | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.97.00.15 | Apple purée (including compote) | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.97.00.16 | Apricot purée | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.97.00.17 | Plum purée | Manufacture from materials of any heading, except that of the product. | |
| 2007.99.97.00.18 | Other | Manufacture from materials of any heading, except that of the product. | |

ANNEX 7-3

SPECIMENS OF TR-UAE PROOF OF ORIGIN AND APPLICATION FOR A TR-UAE PROOF OF ORIGIN

PRINTING INSTRUCTIONS

1. Each form shall be in A4 size. The paper used must be white, not containing mechanical pulp and weighing not less than 25 g/m².
2. The proof of origin shall be issued in 4 original copies.
3. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. Each form may include a reference number bearing the initials of the names of the Parties (TR for Türkiye and UAE for United Arab Emirates). The reference number shall be put on the right side of the form. Each form shall bear the name and address of the competent issuing authority printed at the bottom left of the form. It shall also bear a unique serial number entered by the competent authority issuing the proof of origin in the top right box of the form for identification of the proof of origin.

TR-UAE PROOF OF ORIGIN

| | | | |
|--|---|--|--|
| 1. Exporter (Name, full address, country) | TR-UAE PROOF OF ORIGIN No A 000.000 | | |
| | See notes overleaf before completing this form. | | |
| 3. Consignee (Name, full address, country) | 2. TR-UAE Proof of Origin used in preferential trade between Türkiye and UAE Issued in _____ (Insert Türkiye or UAE) | | |
| | 4. Third party invoice (Name and Address) | | |
| 5. Transport details (as far as known) | 6. Remarks | 7. Country in which the products are considered as originating | |
| 8. Item number; Marks and numbers; Number and kind of packages¹; Description of goods | 9. Gross mass (kg) or other measure (litres, m³, etc.) | 10. Invoices (Numbers and Dates) | |
| 11. ENDORSEMENT <i>Declaration certified</i> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>.....</p> <p>Place and date</p> <p>.....</p> <p>.....</p> <p>(Signature)²</p> </div> <div style="width: 30%; text-align: center;"> <p>Official Stamp of the Issuing Authority</p> <div style="border: 1px solid black; width: 100%; height: 100%; margin: 10px auto;"> <p align="center">(Stamp)</p> </div> </div> <div style="width: 20%; text-align: center;"> <div style="border: 1px solid green; padding: 5px; width: 80%; margin: 10px auto;"> <p>QR Code or Website (if needed)</p> </div> </div> </div> | | 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that I have read the instructions for filling out this Proof of Origin and the goods described above meet the conditions required for the issue of this. Place and date (Signature) | |

¹ If goods are not packed, indicate number of articles or state “in bulk” as appropriate.

² If the proof of origin is issued by electronic means, they shall bear no signature. Instead, they shall contain a QR Code and a hyperlink.

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

OVERLEAF NOTES

Box 1: State the full legal name and address (including country) of the exporter.

Box 3: State the full legal name and address (including country) of the consignee.

Box 4: In the case where invoices are issued by a third party, the “third party invoice” box shall include such information as the name and address of the company issuing the invoice shall be indicated. In an exceptional case where the invoice issued by a third party is not available at the time of issuance of the Proof of Origin, the invoice number and the date of the invoice issued by the exporter to whom the proof of origin is issued should be indicated in box 12, and it should be indicated in box 10 that the goods will be subject to another invoice to be issued by a third party for the importation into the importing Party, identifying the full legal name and address of the company or person that will issue another invoice. In such case, the Customs Authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

Box 5: Provided it is known complete the means of transport and route and specify the departure date, transport vehicle No., and ports of loading and discharge.

Box 6: This box shall bear observations made by the country of exportation, for example:

“Issued retrospectively”: In exceptional cases where a TR-UAE Proof of Origin has not been issued prior to or at the time of shipment or the TR-UAE Proof of Origin may be issued retroactively, in accordance with paragraph 1 of Article 7.27 (TR-UAE Proof of Origin Issued Retrospectively).

“Duplicate”: In case of issuing a duplicate TR-UAE Proof of Origin in accordance to Article 7.28 (Issuance of a Duplicate TR-UAE Proof of Origin), indicate the number of the previous TR-UAE Proof of Origin.

“Outward Processing”: In the case of outward processing as per Article 7.16 (Outward Processing).

“Origin quotas - Product originating in accordance with Annex 7- 2(a)”: In the case origin quotas are used as per Annex 7- 2(a).

Box 7: Insert Türkiye or UAE.

Box 8: State the item number. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS description of the good. Shipping Marks and numbers on the packages, number and kind of package shall also be specified. For each good, identify the correct HS tariff classification (6 digit or higher as per exporting Party HS code).

Box 9: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.

Box 10: Invoice number and date of invoices should be shown here.

Box 11: This box must be completed, signed, dated, and stamped by the authorized person of the Competent Authority. If the Proof of Origin is issued by electronic means, it may bear no signature. Instead, it shall contain a QR Code and a hyperlink.

Box 12: This box must be completed, signed, and dated by the exporter. Insert the place and date of signature.

APPLICATION FOR A TR-UAE PROOF OF ORIGIN

| | | | |
|---|---|--|---|
| 1. Exporter (Name, full address, country) | TR-UAE PROOF OF ORIGIN No A 000.000 | | |
| | See notes overleaf before completing this form. | | |
| 3. Consignee (Name, full address, country) | 2. Application for a TR-UAE Proof of Origin used in preferential trade between Türkiye and UAE | | |
| | Issued in _____ (Insert Türkiye or UAE) | | |
| 5. Transport details (as far as known) | 4. Third party invoice (Name and Address) | | 7. Country in which the products are considered as originating |
| | 6. Remarks | | |
| 7. Item number; Marks and numbers; Number and kind of packages³; Description of goods | 8. Gross mass (kg) or other measure (litres, m³, etc.) | 9. Invoices (Numbers and Dates) | |
| | | | |

³ 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 Proof of Origin;

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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 Proof of Origin, 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 Proof of Origin for these goods.

(Place and date)

.....

(Signature)

.....

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

**ANNEX 7-4
ORIGIN DECLARATION**

TEXT OF THE ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version

The exporter of the products covered by this document (customs authority authorisation No. _____¹) declares that, except where otherwise clearly indicated, these products are of _____² preferential origin in accordance with the rules of origin of the UAE-Türkiye CEPA.

_____ 3

(Place and date)

_____ 4

(Signature of the approved exporter, in addition the name of the person signing the declaration must be indicated in clear script)

¹ The authorization number of the approved exporter must be entered in this space.

² Origin of products to be indicated.

³ These indications may be omitted if the information is contained on the document itself.

⁴ In cases where the approved exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 8-1A

TÜRKİYE

SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 8.3

EXPLANATORY NOTES

1. In identifying individual sectors and sub-sectors, where specified, CPC means the Central Product Classification as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 77, CPC Prov, 1991. Services without CPC reference are defined in the related sector or sub-sector column. Financial services are defined according to the Annex on Financial Services.
2. Nothing in this Schedule shall be construed to prevent Türkiye to adopt or maintain any measure under the foreign trade regime and related customs procedures with regard to goods, in compliance with international agreements Türkiye is a party to. In this respect, for the service sectors, sub-sectors or activities where importation and/or exportation of goods might be an integral part of the supply of services, such as distribution services, maintenance and repair services, and technical testing and analysis services, Türkiye, even if not listed in this schedule, does not undertake any commitments on foreign trade and/or customs measures with regard to goods.
3. The rights and obligations arising from this Schedule shall have no self-executing effect and thus confer no rights directly on natural or juridical persons.
4. 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.
5. In case of inconsistency between commitments in this schedule and in other annexes, the commitment that is the most favourable to the service supplier shall prevail.

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 | | | |
| This Part sets out the commitments including terms, conditions and qualifications of 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 | <p>3) None for Joint Stock Companies, Limited Liability Companies, Commandite Companies, Collective Companies, branches and representative offices as defined in Turkish Commercial Code and Foreign Direct Investment Law.</p> <p>Opening of a liaison office by a company organised under the laws of the UAE is subject to permission of the Ministry of Industry and Technology, provided that they do not engage in commercial activities in Türkiye.</p> <p>Unbound for the establishment or acquisition of any other type of legal entity.</p> | <p><u>Subsidies:</u></p> <p>1,2,3,4) Unbound unless not inconsistent with its commitments under the GATS.</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><u>Real Estate Acquisition:</u></p> <p>3) According to Land Registry Law, companies with foreign capital are permitted to acquire real estate in Türkiye to conduct business activities listed in their articles of association. However, acquisitions in military zones (military forbidden zones, military security zones and strategic zones) and special security zones require permissions from the Turkish military authorities and the relevant province governorship.</p> <p>1,3,4) The President has the authority to determine, modify or limit the conditions of and/or to partially or fully withdraw or ban the right to real estate acquisition by foreign natural persons and juridical persons organised under the laws of a foreign government, in line with national interests.</p> <p><u>Public utilities:</u></p> <p>Economic activities considered as public utilities at the national or local level may be subject to public monopolies or to exclusive rights granted to private operators.</p> | <p>4) Professions which are assigned only to Turkish nationals are given below:</p> <p>1) Doctors, 2) Pharmacists, 3) Nurses, 4) Veterinarians, 5) Responsible directors of the factories producing medicine, 6) Tourist Guides, 7) Responsible directors of private hospitals, 8) Directors of newspaper, 9) Dentists, 10) Notaries, 11) Those personnel working in Free Trade Zones other than managers and qualified personnel, 12) Those personnel undertaking coastal commerce and related activities, 13) Doctors, pharmacists and veterinarians dealing with laboratory 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 |
|----------------------|---|-----------------------------------|------------------------|
| | <p>4) Unbound except for the entry and temporary stay of natural persons in the following categories:</p> <p>I. <u>Intra-corporate transferees</u> are natural persons who have been employed by a juridical person of another Party for at least one year and who are temporarily transferred to one of its subsidiaries, affiliates or branches in the territory of Türkiye. The natural person concerned shall belong to one of the following categories:</p> <p><i>Executives-Managers:</i></p> <p>Natural persons working in a senior position within a juridical person, who primarily direct the management of the company, receiving general supervision or direction principally from the board of directors or shareholders of the business or their equivalents, including on:</p> <p>(A) directing the company or a department or sub-division thereof;</p> <p>(B) supervising and controlling the work of other supervisory, professional or managerial employees; and</p> <p>(C) having the authority personally to recruit and dismiss or recommend recruiting, dismissing or other personnel actions.</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>Specialists:</p> <p>Natural persons working within a juridical person, and who possess uncommon knowledge essential to the company's production, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of knowledge specific to the company, but also of whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership of an accredited profession.</p> <p>II. Trainees: means natural persons who have been employed by a juridical person of another Party for at least one year, who possess a university degree and who are temporarily transferred to one of its subsidiaries, affiliates, or branches in the territory of Türkiye for career development purposes or to obtain training in business techniques or methods.¹</p> <p>III. Business visitors are natural persons working in a senior position within a juridical person of another Party and who are responsible for setting up a subsidiary, affiliate or branch in the territory of Türkiye. They do not engage in direct transactions with the general public and do not receive remuneration from a source located in Türkiye.</p> | | |

¹ The recipient company may be required to submit a training programme covering the duration of stay for prior approval, demonstrating that the purpose of the stay is for training corresponding to the level of a university degree.

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. Business Service Sellers: means natural persons who are representatives of a service supplier of another Party seeking temporary entry into the territory of Türkiye for the purpose of negotiating the sale of services or entering into agreements to sell services for that service supplier. They do not engage in making direct sales to the general public and do not receive remuneration from a source located within Türkiye.</p> | | |
| | <p><i>Intra-corporate transferees</i> and <i>trainees</i> need to obtain a work permit from the Ministry of Labour and Social Security. The work permits are issued, in accordance with respective laws, regulations and requirements of Türkiye, for a period of up to one year. An extension of the work permit period up to two years is granted in accordance with respective laws, regulations and requirements of Türkiye.</p> <p><i>Business visitors</i> and <i>business service sellers</i> are not required to obtain work permits for a period of up to 90 days within 180 days.</p> <p>1, 3, 4) Foreign engineers and architects may engage in the provision of engineering and architecture services in Türkiye only after becoming a temporary member of the related professional chamber under the Union of Chambers of Turkish Engineers and Architects.</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. SECTOR SPECIFIC COMMITMENTS | | | |
| <p>1. BUSINESS SERVICES</p> <p>A. <u>Professional Services</u></p> <p>(a) Legal services (advisory services on foreign and International Law only) (CPC 861**)</p> | <p>1) None</p> <p>2) None</p> <p>3) Establishment in the form of a “foreign attorney partnership (yabancı avukatlık ortaklığı)” is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> | <p>1) None</p> <p>2) None</p> <p>3,4) Litigation and representation of natural and legal persons before Turkish Courts, arbitrators, conciliators or other bodies empowered with jurisdictional functions, and preparation of any relevant legal document thereof are assigned only to Turkish national attorneys at law. Legal professionals hired by foreign attorney partnerships, even if they are Turkish nationals, cannot provide the aforementioned legal services. Use of the professional title “avukat (attorney at law)” is reserved for the Turkish nationals enrolled with Turkish Bar Associations.</p> <p>4) Otherwise unbound except as indicated in the horizontal section</p> | |

**Asterisks designate "part 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 |
|---|--|--|------------------------|
| (b) Accounting, auditing and bookkeeping services (CPC 862) | <p>1) Unbound 2) None 3) Accounting, auditing and bookkeeping services can be supplied in the Turkish territory only by duly licensed “Certified Public Accountants (serbest muhasebeci mali müşavir)” or “Sworn-in Public Accountants (yeminli mali müşavir)”; who are deemed as “members of profession (meslek mensubu)”². Turkish nationality is required to be licensed as a member of profession.</p> <p>However, in accordance with Article 8 of the Law No. 3568, subject to the observance of reciprocity condition, a foreign financial adviser³ meeting the professional qualifications required to perform accounting, auditing and bookkeeping services in Türkiye, may obtain authorization to supply “certified public accountancy” services in the Turkish territory, through approval of the President upon the proposal of the Ministry of Treasury and Finance. In such a case, authorised foreign financial advisers may associate their works with other members of profession in the form a “partnership office (adi ortaklık)” or an “equity company”⁴ (sermaye şirketi) in accordance with the Turkish Commercial Code after becoming a member of the related chamber.</p> | <p>1) Unbound 2) None 3) Foreign titles and names, other than the names and surnames of the persons authorized in accordance with Article 8 of the Law No. 3568, cannot be used in the titles of partnerships or corporations among Turkish and Foreign Financial Advisers</p> | |

² In order to perform auditing services, members of profession are also required to obtain authorization from the Public Oversight, Auditing and Accounting Standards Authority.

³ The term “financial adviser” used in this entry refers to a “Certified Public Accountant (Serbest Muhasebeci Mali Müşavir)” pursuant to the “Law No. 3568 on Certified Public Accountants.

⁴ Equity company types are “joint-stock corporation (anonim şirket)”, “limited liability company (limited şirket)” and “partnership limited by shares (sermayesi paylara bölünmüş komandit şirket)”.

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 foreign auditing firms that are authorized in accordance with the principle of reciprocity by the Public Oversight, Auditing and Accounting Standards Authority may carry out statutory audit in Türkiye.</p> <p>Auditing firms are required to be established as “equity companies” in accordance with the Turkish Commercial Code. Auditing firms that will perform the audits of capital market institutions are required to be established as “joint-stock companies”.</p> <p>For an audit firm to be authorized:</p> <ul style="list-style-type: none"> - Majority of its capital and voting rights shall belong to auditors, and all the partners of the firm shall be “members of profession”. - The members of its managing body shall be entirely composed of the “members of profession”; and majority of them, but provided that this ratio does not exceed seventy-five percent, shall be the auditors permanently employed by it. <p>4) Unbound</p> | <p>4) Turkish nationality is required for Certified Public Accountants and Sworn-in Public Accountants.</p> | |
| (d) Architectural services (CPC 8671) | <p>1) None 2) None 3) None 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) | 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 |
| (e) Engineering Services (CPC 8672) | 1) None | 2) None | 3) None | 4) Unbound except as indicated in the horizontal section | |
| (f) Integrated Engineering Services ⁵ (CPC 8673) | 1) None | 2) None | 3) None | 4) Unbound except as indicated in the horizontal section | |
| (g) Landscape architecture services (part of CPC 8674) | 1) None | 2) None | 3) None | 4) Unbound except as indicated in the horizontal section | |
| (i) Veterinary services | 1) None | 2) None | 3) None | 4) Turkish nationality is required for veterinaries. | |
| - Only for animal hospitals and laboratories (part of CPC 932) | 1) None | 2) None | 3) None | 4) Turkish nationality is required for veterinaries. Responsible director of an animal hospital or a laboratory must be a veterinary. | |

⁵ For this sector natural person of the other party shall only be understood as defined in subparagraph (b)(i) of “Natural person of the other Party” definition in Article 1 of Chapter 8 (Trade in Services) (Nationals of UAE) in respect of both natural and juridical 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 |
|--|--|--|------------------------|
| B. <u>Computer and Related Services</u> | | | |
| (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) Unbound except as indicated in the horizontal section | |
| (b) Software implementation services (CPC 842) | 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) Data processing services (CPC 843) | 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) Database services including data storage, data hosting and web hosting services ⁶ (CPC 844) | 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 | |

⁶ For this sector natural person of the other party shall only be understood as defined in subparagraph (b)(i) of “Natural person of the other Party” definition in Article 1 of Chapter 8 (Trade in Services) (Nationals of UAE) in respect of both natural and juridical 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 |
|---|--|---|------------------------|
| (e) Other computer and related services - Only maintenance and repair services of office machinery and equipment including computers (CPC 845) - Only training services for staff of clients (CPC 84990**) | 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 (excluding R&D financed in whole or in part by public funds) (a) R&D services on natural sciences (only CPC 85101 and CPC 85103) (b) R&D services on social sciences and humanities (CPC 852) E. <u>Rental/Leasing Services Without Operators</u> | (1) None (2) None (3) None (4) Unbound, except as indicated in the horizontal section | (1) None (2) None (3) None except juridical persons duly established in Türkiye, but acting on behalf of foreign persons, are required to obtain prior permission to conduct scientific research activities in the Turkish territory. (4) Foreign natural persons are required to obtain prior permission to conduct scientific research activities in the Turkish territory. Otherwise, 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 |
|--|---|--|-------------------------------|
| (c) Relating to other transport equipment (CPC 83101, 83102, 83105) | 1) Unbound 2) None 3) None except Türkiye may apply economic needs tests. 4) Unbound except indicated in the horizontal section. | 1) Unbound 2) None 3) None 4) Unbound except indicated in the horizontal section. | |
| (d) Relating to other machinery and equipment (CPC 83106, 83107, 83108, 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 | |

| 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 |
| F. <u>Other Business Services</u> | | | | | |
| (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 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) 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 | | |
| (d) Services related to management consulting ⁷ (CPC 866 except 86602) | 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 | | |

⁷ For this sector natural person of the other party shall only be understood as defined in subparagraph (b)(i) of “Natural person of the other Party” definition in Article 1 of Chapter 8 (Trade in Services) (Nationals of UAE) in respect of both natural and juridical 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 |
|---|--|---|------------------------|
| (f) Services incidental to hunting (part of CPC 881) (h) Services incidental to mining (CPC 883, 5115) | 1) Establishment is required 2) None 3) Only Group A travel agencies may operate in this field with the condition of obtaining hunting licence 4) Unbound except as indicated in the horizontal section 1) Commercial presence is required 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 1,2) None 3,4) “Technical supervisors (teknik nezaretçi)” and “permanent supervisors (daimi nezaretçi)” in mining sites are required to be Turkish nationals. Otherwise unbound except as indicated in the horizontal section | |
| (o) Building cleaning services (CPC 874) (q) Packaging services (CPC 876) (r) Printing, publishing (CPC 88442**) Excluding publishing services of newspapers, magazines and publications of news agencies | 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 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 |
|--|--|--|-------------------------------|
| (s) Convention services (part of CPC 87909) | 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 | |

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. COMMUNICATION SERVICES</p> <p>A./B. <u>Postal Services (postal and courier services)</u></p> <p><i>Postal services cover the acceptance, collection, processing, shipment, distribution and delivery of "postal items" as defined in the Law on Postal Services No. 6475</i></p> | <p>1, 3) Establishment in the form of an "equity capital company (sermaye şirketi)"⁸ is required.</p> <p>"Posta ve Telgraf Teşkilatı Anonim Şirketi (PTT A.Ş.)", a wholly state owned enterprise, is authorized by the Law on Postal Services to supply postal services under a universal service obligation, and has the monopoly right to supply services defined in the Law on Postal Services No. 6475 as postal monopoly.</p> <p>2) 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> | |

⁸ In accordance with Article 124 of the Turkish Commercial Code (Law No. 6102), the following are considered equity capital companies: "joint-stock company (anonim şirket)"; "limited liability company (limited şirket)"; "limited partnership in which the capital is divided into shares (sermayesi paylara bölünmüş komandit şirket)".

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. <u>Telecommunication Services</u>⁹¹⁰</p> <p>(a) Voice telephone services</p> <p>(b) Packet-switched data transmission services</p> <p>(c) Circuit-switched data transmission services</p> <p>(d) Telex services</p> <p>(f) Facsimile services</p> <p>(g) Private leased circuit services</p> <p>(h) Electronic mail</p> <p>(i) Voice mail</p> <p>(j) On-line information and data-base retrieval</p> <p>(k) Electronic data interchange</p> <p>(l) Enhanced/value-added facsimile services, incl. store and forward, store and retrieve</p> <p>(m) Code and protocol</p> <p>(n) On-line information and/or data processing</p> <p>(o) Others</p> <ul style="list-style-type: none"> - Mobile services analog/digital cellular - Paging services - Cable TV | <p>1, 3) None, except establishment is required in the form of a joint stock or a limited liability company. The requirement of the form of legal entity does not apply to national public organizations and state-owned enterprises foreseen by law. Electronic communications (telecommunications) services and infrastructure requiring authorization in the form of limited number of rights of use can be provided only by joint stock companies.</p> <p>2) 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> | |

⁹ The scope of telecommunication services in this Schedule does not cover any kind of (analog-digital) radio and TV programme broadcasting or on-demand audio-visual media services to the public.

¹⁰ For electronic mail, voice mail, on-line information and data-base retrieval, electronic data interchange, enhanced/value-added facsimile services, incl. Store and forward, store and retrieve, code and protocol, on-line information and/or data processing services; [(h) to (n)]; natural person of the other party shall only be understood as defined in subparagraph (b)(i) of “Natural person of the other Party” definition in Article 1 of Chapter 8 (Trade in Services) (Nationals of UAE) in respect of both natural and juridical persons.

| 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 |
| (e) Telegraph services | 1) PTT A.Ş., a wholly state owned enterprise, is the exclusive service provider. | | 1) None | | |
| | 2) None | | 2) None | | |
| | 3) PTT A.Ş., a wholly state owned enterprise, is the exclusive service provider. | | 3) None | | |
| | 4) Unbound except as indicated in the horizontal section. | | 4) Unbound except as indicated in the horizontal section | | |
| D. <u>Audio-visual Services¹¹</u> <u>(Excluding Broadcasting¹²)</u> | | | | | |
| (a) Motion picture and video-tape production and distribution services (CPC 9611) | 1) None, except establishment of a commercial presence is required for the distribution of motion pictures in physical media (CD, video-tape, etc.) | | 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 | | |
| (b) Motion picture projection services (CPC 9612) (By cinema theatre owners only) | 1) Unbound | | 1) Unbound | | |
| | 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 | | |

¹¹ For this sector natural person of the other party shall only be understood as defined in subparagraph (b)(i) of “Natural person of the other Party” definition in Article 1 of Chapter 8 (Trade in Services) (Nationals of UAE) in respect of both natural and juridical persons.

¹² For the purposes of this Schedule, broadcasting covers the transmission of signs or signals, via any technology, for the reception and/or display of aural and/or visual programme signals by all or part of the general public.

| 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. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 51) | 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 | | | | | | | | | |
| (Distribution services do not include distribution of goods subject to import and export restriction and in any case of alcohol, tobacco, electronic cigarettes and other addictive products; pharmaceuticals; medicines and medical devices, optical goods; seeds; genetically modified organisms, fertilizers and other soil enhancers, endemic plants, pesticides and preparations of a kind used in animal feeding; wood and coal; energy products ¹³ including but not limited to gas and liquid; crude oil, refined petroleum products, instruments and appliances for measuring electricity, gas and liquid; crude oil, refined petroleum products, taximeters; firearms and military equipment; precious metals; waste and scrap and materials for recycling; toxic substances; nuclear energy and water.) | | | | | | | | | |
| A. <u>Commission agents' Services</u> CPC 621, 61111, 6113 | 1) Unbound 2) None 3) None, except Türkiye may apply economic needs tests on commercial presence. | | | | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section. | | | | |
| B. <u>Wholesale trade services</u> CPC 622, CPC 61111, 6113, 6121 | For distribution of energy products, limitation on the total value of service transactions through market share cap applies too. | | | | | | | | |
| C. <u>Retailing services</u> CPC 631, CPC 632, CPC 61112, CPC 6113, CPC 6121 | 4) Unbound, except as indicated in the horizontal section. | | | | | | | | |

¹³ For greater certainty, electricity and renewable energy are within the scope of distribution 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>5. EDUCATION SERVICES¹⁴</p> <p>A.,B.,E. <u>Primary, Secondary and Other Educational Services</u> (CPC 921, 922, 929)</p> <p>C. <u>Higher Education Services</u> (CPC 923)</p> | <p>1),3) Natural and legal foreign persons directly or by establishing partnership with Turkish nationals may establish only international educational institutions (including vocational and technical schools) and only for foreign students.</p> <p>2) None</p> <p>4) A Turkish national teacher must be assigned to the international educational institutions (including vocational and technical schools) as “Senior Deputy Principal”. Otherwise, unbound except as indicated in the horizontal section.</p> <p>1) None</p> <p>2) None</p> <p>3) Private universities “non-profit foundation higher education institutions (vakıf yükseköğretim kurumları)” can only be established by foundations constituted under Turkish Civil Code, and through the enactment of a specific Law.</p> <p>4) All members of the administrative board of higher education institution i.e. the Board of Trustees (Mütevelli Heyeti)], as well as the president (rector) must be Turkish nationals. Otherwise, unbound except as indicated in the horizontal section.</p> | <p>1) None</p> <p>2) None</p> <p>3) A Turkish national teacher must be assigned to the international educational institutions (including vocational and technical schools) as “Senior Deputy Principal”.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) None</p> <p>2) None</p> <p>3) All members of the administrative board of higher education institution [i.e. the Board of Trustees (Mütevelli Heyeti)], as well as the president (rector) must be Turkish nationals.</p> <p>4) Unbound except as indicated in the horizontal section.</p> | |

¹⁴ This commitment covers private education services only.

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 |
|--|---|---|------------------------|
| 6. ENVIRONMENTAL SERVICES | | | |
| A. <u>Sewage Services</u> (CPC 9401) | 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. <u>Refuse Disposal Services</u> (CPC 9402) | 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. <u>Sanitation and Similar Services</u> (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. | |
| D. Other: - Cleaning services of exhaust gases (CPC 9404) | 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. | |
| - Noise abatement services (CPC 9405) | 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. | |

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 | | | |
| HORIZONTAL COMMITMENTS Measures applicable to supply of services through commercial presence for all sectors in Financial Services: | | | |
| <u>Banking</u> | 3) Permission to establish a bank which has to be established in the form of a joint-stock company or to open the first branch or representative office of a foreign bank in Türkiye, shall be given by a decision taken by the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment or branch opening transactions, in order to start receiving deposits and/or conducting banking transactions. Lending limits for the branches of foreign banks are based on branch capital rather than worldwide capital. | 3) None | |
| <u>Insurance</u> | 3) Insurance and reinsurance companies must be established in the form of a joint-stock or a mutual company. For the purpose of commencing their operation, insurance and reinsurance companies must obtain a license from the Ministry of Treasury and Finance for each insurance branch in which they would like to operate. | 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 |
|--------------------------|---|-----------------------------------|------------------------|
| <u>Securities market</u> | <p>3) For the establishment and operations of capital market institutions¹⁵ permission of the Capital Markets Board (CMB) is required. In addition, banks engaging in capital market activities (investment services) are required to obtain from the CMB appropriate authorization certificates for these activities. Establishment of branches and agencies by securities intermediary institutions established in Türkiye also requires the CMB's permission. Securities intermediary institutions, investment companies, and other capital market institutions with the exception of investment funds¹⁶ can only be established in the form of a joint-stock company. Establishment of branches and representative offices of foreign securities intermediary institutions is not permitted.</p> <p>The Capital Markets Board may take any measure to ensure that the establishment of capital market institutions or their branches and agencies are beneficial to the economic development of Türkiye, as well as to the stability, soundness and development of capital markets.</p> | 3) None | |

¹⁵

According to the Capital Market Law, capital market institutions are specified as follows:

- (a) Investment firms,
- (b) Collective investment schemes,
- (c) Independent auditors, appraisal companies and rating agencies performing activities in capital market,
- (d) Portfolio management companies
- (e) Mortgage finance corporations,
- (f) Housing finance and asset finance funds,
- (g) Asset lease companies,
- (h) Central clearing institutions,

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>OTHER FINANCIAL SERVICES</p> <p>A. <u>Financial leasing service</u></p> <p>B. <u>Factoring and consumer financing services</u></p> | <p>3) Financial leasing companies (lessors) can only be established in the form of a joint-stock company.</p> <p>Establishing a financial leasing company is subject to prior permission of the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment or branch opening transactions.</p> <p>3) Factoring companies and consumer financing companies must be established in the form of a joint-stock company.</p> <p>Establishing a factoring company or a consumer financing company is subject to permission of the Banking Regulation and Supervision Board. A permission to operate must also be received following the consummation of establishment transactions.</p> | <p>3) None</p> <p>3) None</p> | |

(i) Central securities depositories,

(j) Trade repositories,

(k) Other capital market institutions, the establishment and operation principles for which are determined by the Capital Markets Board.

According to the Capital Market Law, investment funds can be established in contractual type within the fund rules in conformity with the fiduciary ownership principles.

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>Authorized Institutions (Foreign Exchange Dealers)</u> | <p>3) In order to engage in activities as an authorized institution, the permission of the Ministry of Treasury and Finance must be obtained.</p> <p>The Ministry may take any measure to ensure that the establishment of authorized institutions or their subsequent branches and agencies is beneficial to the economic development of Türkiye as well as to the stability, soundness and development of financial markets.</p> <p>Authorized institutions must be incorporated in the form of a joint-stock company.</p> | 3) None | |
| D. <u>Precious metals exchange</u> | <p>3) To operate as a Precious Metal Intermediary Institution (PMII) one must obtain permission from Ministry of Treasury and Finance. Banks, foreign exchange dealers, joint-stock companies engaging in trade and production of precious metals, branches, which are located in Türkiye, of the companies resident abroad engaging in trade and production of precious metals may apply to the Ministry to operate as a PMII. Moreover, it is also possible to apply for permission to the Ministry to operate solely as a precious metal brokerage institution and to be established as a joint stock company to operate as such.</p> | 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 |
|---|--|---|------------------------|
| FINANCIAL SERVICES (SECTOR-SPECIFIC COMMITMENTS) | | | |
| <u>Insurance and Insurance-related Services</u> (i) Direct insurance (A) Life | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. | 1,2) The right to limit the eligibility for tax benefits provided to employers and wage earners by way of deduction of a certain percentage of life insurance premiums from gross income, so as to ensure that tax benefits would be provided only when the life insurance policies are concluded with the insurance companies or branches of foreign insurance companies established in Türkiye. 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) Non-Life | 1,2) Unbound except: <ul style="list-style-type: none"> (a) The hull insurance of aircrafts, helicopters and ships which are purchased through a foreign loan or leased through a financial leasing contract from abroad, provided that the insurance period is limited to the term of the credit or leasing contract; (b) marine liability insurance; (c) transportation insurance of imported and exported goods; (d) Personal injury, sickness, health and motor vehicle insurance, limited to the time during which people will be abroad or temporarily staying abroad (e) Insurance of ships and yachts registered with the Turkish International Maritime Registry 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. | |
| (ii) Reinsurance and retrocession | 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 |
|---|--|---|------------------------|
| (iii) Insurance intermediation such as brokerage and agency | <p>1,2) Unbound for intermediaries (agents and brokers) except the ones dealing with life insurance and non-life insurance categories indicated in the “(i)(B) Non-life” section and reinsurance brokers.</p> <p>3) Juridical person insurance and reinsurance agencies and brokers must be established in Türkiye in the form of a joint-stock or limited-liability company. The general manager and the deputy managers responsible for technical departments must reside in Türkiye. Insurance agencies and brokers that are established in foreign countries may engage in insurance intermediation activities only by means of opening branches in Türkiye. Institutional form and residency requirements stipulated above apply for branches, as well.</p> <p>4) Natural person insurance and reinsurance brokers and agents must reside in Türkiye. Otherwise, unbound, except as indicated in the horizontal section</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Natural person insurance and reinsurance brokers, and agents must reside in Türkiye. Otherwise, unbound except as indicated in the horizontal section.</p> | |
| (iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services | <p>1,2) None, except adjusters and actuaries. Unbound for adjusters and actuaries.</p> <p>3) None</p> <p>4) Unbound for adjusters and actuaries. Otherwise, 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 |
|--|--|---|------------------------|
| <u>Banking and Other Financial Services (excluding insurance)</u> | | | |
| (v) Acceptance of deposits and other repayable funds from the public | 1) Unbound 2) None 3) No natural person or legal entity other than credit institutions or those authorized under specific regulations can accept deposits or other repayable funds from the public. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (vi) Lending of all types including consumer credit, mortgage credit, factoring and financing of commercial transaction: | | | |
| (A) Consumer credit | 1) Unbound 2) None 3) Banks and financing companies can lend consumer credits. 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) Factoring | 1) Unbound 2) None 3) Banks and factoring companies can engage in factoring activities. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 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 |
|--|---|---|------------------------|
| (C) Mortgage credit | 1) Unbound 2) None 3) Financial leasing companies and financing companies which are found eligible to operate in housing finance by the Banking Regulation and Supervision Agency can engage in trading of mortgage credits. Also banks can engage in trading of these activities. 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) Financing of commercial transactions | 1) Unbound 2) None 3) Banks, financial leasing companies, factoring companies, and financing companies can engage in these activities. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (vii) Financial leasing | 1) Unbound 2) None 3) Banks which are not authorized to accept deposits and financial leasing companies can engage in financial leasing transactions. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 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 |
|---|--|---|------------------------|
| (viii) All payment and money transmission services, including credit and debit cards and travellers cheques | 1) Unbound 2) None 3) Payment and money transmission services can only be conducted by banks and institutions authorized in accordance with the “Law on Payments and Securities Settlement Systems, Payment Services and Electronic Money Institutions”. The institutions engaging in the provision of payment and money transmission services are required to be established in Türkiye, in the form of a joint-stock company. Credit and debit cards services can only be provided by banks. Transfers of foreign exchange abroad must be carried out through the banking system. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (ix) Guarantees and commitments | 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. | |

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>(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <p>(A) Money market instruments (including cheques and bills)</p> <p>(B) Foreign exchange</p> | <p>1) Unbound</p> <p>2) None</p> <p>3) The trading of money market instruments can be performed by both banks and securities intermediary institutions; however, securities intermediary institutions cannot engage in the trading of cheques and bills.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) Banks, foreign exchange dealers, securities intermediary institutions (limited to investment services and activities), as well as national postal administration (PTT A.Ş.) can engage in foreign exchange trading.</p> <p>4) Unbound, except as indicated in the horizontal section</p> | <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) 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 |
|---|---|---|------------------------|
| (C) Derivative products | 1) Unbound 2) None 3) Authorized banks and securities intermediary institutions can engage in trading of these products. Authorized banks can execute orders in derivative instruments except for those based on stock indices and stocks, and deal on own account in derivative instruments except for those based on stocks. 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) Exchange rate and interest rate instruments | 1) Unbound 2) None 3) Authorized banks and securities intermediary institutions can engage in trading of exchange rate and interest rate instruments. Only securities intermediary institutions can provide “leveraged transactions” as defined in Capital Market Law no. 6362 (i.e. retail forex brokerage). 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) Transferable securities | 1) Unbound 2) None 3) Banks and securities intermediary institutions can engage in trading of these products. However, only securities intermediary institutions can provide such investment services with regard to execution of orders and dealing on own account in shares. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 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 |
|---|--|---|------------------------|
| (F) Other negotiable instruments and financial assets, including bullion | 1) Unbound 2) None 3) Banks and related intermediary institutions can engage in trading of these products. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (xi) Underwriting and placement | 1) Unbound 2) None 3) Development and Investment Banks, and securities intermediary institutions can provide underwriting and placement services for the securities to be issued after being registered by the Capital Markets Board. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (xii) Money broking | 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 | |
| (xiii) Asset management such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial depository and trust 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 |
|--------------------------------------|---|---|------------------------|
| (A) Portfolio management | 1) Unbound 2) None 3) Development and Investment Banks, securities intermediary institutions (excluding collective investment management) and portfolio management companies can provide these services. 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) Collective investment management | 1) Unbound 2) None 3) Collective investment portfolios can be managed by portfolio management companies. Investment companies can also manage their own portfolios 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) Pension fund management | 1) Unbound 2) None 3) Portfolio management companies can provide these services. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 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 |
|---|--|---|------------------------|
| (D) Custodial, depository and trust services | 1) Unbound 2) None 3) Authorized banks and securities intermediary institutions operating in capital market can provide custodial services for their customers. Depository accounts related with capital market instruments, with the exception of government debt instruments held in bank portfolios, can only be kept by Central Registry Agency. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal section | |
| (xiv) Settlement and clearing services for financial assets, including securities, derivative products, and cheques | 1) Unbound 2) None 3) İstanbul Clearing, Settlement and Custody Bank (Takasbank) Inc., The Central Bank of the Republic of Türkiye, Central Registry Agency Inc. (MKK) and other entities authorised by the Capital Markets Board and the Central Bank of the Republic of Türkiye (CBRT) can provide securities clearing and settlement services. Only the institution established and/or authorized by the Central Bank of the Republic of Türkiye can provide cheque clearing services. Payment systems can only be operated by the Central Bank of the Republic of Türkiye and other entities authorized by The Central Bank of the Republic of Türkiye. An entity that operates as a payment and securities settlement system is required to be established in Türkiye, in the form of a joint-stock company. 4) Unbound, except as indicated in the horizontal section | 1) Unbound 2) None 3) None 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 |
| (xv) Provision and transfer of financial information by suppliers of other financial services | 1) None | 2) None | 3) None | 4) Unbound, except as indicated in the horizontal section | |
| - Financial data processing and provision and transfer of related software by suppliers of other financial services | 1,2) Unbound | 3) Financial institutions are obliged to establish and maintain their data processing centres (both primary and secondary information systems ¹⁷) in Türkiye for the storage and processing of financial data. | 4) Unbound, except as indicated in the horizontal section | | |
| (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 on acquisitions and on corporate restructuring and strategy | 1) None | 2) None | 3) None | 4) Unbound, except as indicated in the horizontal section | |

¹⁷ Primary systems are comprised of infrastructure, hardware, software and data which ensure the execution of financial activities as well as the recording and use of information in electronic media in a secure manner and as to be accessed when needed. Secondary systems are primary system substitutes.

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>8. HEALTH RELATED AND SOCIAL SERVICES</p> <p>A. <u>Hospital Services</u> (CPC 9311)</p> | <p>1) Unbound*</p> <p>2) None</p> <p>3) Foreigners may establish private hospitals with the permission of Ministry of Health. The number and type of hospitals, medical branches in each hospital, number of required health personnel, bed capacity as well as procurement of medical devices may be limited in accordance with investment plans based on health service needs of residential areas.</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> | |

*Unbound due to the 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 |
|---|--|---|------------------------|
| <p>9. TOURISM AND TRAVEL RELATED SERVICES</p> <p>A. <u>Hotels and restaurants</u> (CPC 641-643)</p> <p>B. <u>Travel Agencies and Tour Operators Services</u> (CPC 7471)</p> | <p>1) Unbound*</p> <p>2)¹⁸ None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section. In addition, the amount of foreign personnel that would be employed in an enterprise must not exceed 10 per cent of the total personnel. This amount could be increased up to 20 per cent by the decision of the related Ministry.</p> <p>1) Establishment is required</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 except the amount of foreign personnel that would be employed in an enterprise must not exceed 10 per cent of the total personnel. This amount could be increased up to 20 per cent by the decision of the Ministry of Culture and Tourism.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Travel agencies organized under the laws of a foreign government cannot organise tours from Türkiye to abroad.</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section.</p> | |

* Unbound due to the lack of technical feasibility.

¹⁸ Turkish nationals may travel abroad without any restriction. Only, they are required to pay, with certain exceptions, a TL amount equivalent up to US\$ 100 for each exit.

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>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)</p> <p>A. <u>Entertainment services (including theatre and live bands)</u></p> <p>- Theatrical producer, singer group, band and orchestra entertainment services (CPC 96191)</p> | <p>1) None 2) None 3) None 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 |
|---|---|--|------------------------|
| <p>C. Libraries, archives, museums and other cultural services</p> <p>- Library services (CPC 96311)</p> | <p>(1) None (2) None (3) None</p> <p>(4) Unbound, except as indicated in the horizontal section.</p> | <p>(1) None (2) None (3) None except the name of the library has to be Turkish and the quantity of foreign personnel that would be employed in an enterprise shall not exceed 10 per cent of the total personnel. This ratio could be increased up to 20 per cent by the approval of the Ministry of Culture and Tourism on a case by case basis. (4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>- Archive services (CPC 96312)</p> | <p>(1) Unbound (2) None (3) None</p> <p>(4) Unbound, except as indicated in the horizontal section.</p> | <p>(1) Unbound (2) None (3) None except the quantity of foreign personnel that would be employed in an enterprise shall not exceed 10 per cent of the total personnel. This ratio could be increased up to 20 per cent by the approval of the Ministry of Culture and Tourism on a case by case basis. (4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>- Museum services except for historical sites and buildings (except military related museum services) (CPC 96321**)</p> <p>- Preservation services of historical sites and buildings (CPC 96322)</p> <p>- Botanical and zoological garden services</p> | <p>(1) None (2) None (3) None</p> | <p>(1) None except in case the state outsources the services in state controlled areas, the interested service supplier should have residency in Türkiye in order to be able to attend the tender. (2) None (3) None except the quantity of foreign personnel that would be employed in an enterprise shall not exceed 10 per cent of the total personnel. This ratio could be increased up to 20 per cent by the approval of the Ministry of Culture and Tourism on a case by case basis.</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 |
|---|---|---|-------------------------------|
| (CPC 96331) - Nature reserve services including wildlife preservation services (CPC 96332) | (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 |
|---|--|--|------------------------|
| <p>11. TRANSPORT SERVICES</p> <p>A. <u>Maritime Transport Services excluding cabotage</u></p> <p>International Transport (freight and passengers) (CPC 7211 and 7212)</p> | <p>1) None</p> <p>2) None</p> <p>3) Unbound except with vessels that carry the Turkish flag. - Only vessels registered to “Turkish International Ship Register” may carry the Turkish flag to conduct international maritime transport activities. - Vessels constructed in Türkiye; as well as commercial cargo vessels weighing more than 3000 DWT, and passenger vessels weighing more than 300 gross tonnes which were imported to Türkiye may be registered to Turkish International Ship Register. - Vessels belonging to foreign natural persons domiciled in Türkiye, and to companies established in Türkiye in accordance with the national legislation may be registered to Turkish International Ship Register.</p> <p>4) Captain and crew of the Turkish flag vessels must be Turkish nationals. Otherwise unbound except as indicated in the horizontal section.</p> | <p>1) None (*excluding pilotage, tug and towing, berth)</p> <p>2) None</p> <p>3) None</p> <p>4) Captain and crew of the Turkish flag vessels must be Turkish nationals. Otherwise unbound except as indicated in the horizontal section.</p> | |

Maritime auxiliary services¹⁹:

- Storage and warehousing services (storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods)

- 1) Unbound
- 2) None
- 3) None except for “customs warehouses”. Customs warehouses can only be established by a “joint stock” or a “limited liability” company founded in accordance with the Turkish Commercial Code, which has been in operation for at least two years. Economic need test applies.
- 4) Unbound

- 1) Unbound
- 2) None
- 3) None except for the restrictions stated in footnote 12.
- 4) Unbound

- Container Station and Depot Services (activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.)

- 1) Unbound*
- 2) None
- 3) None
- 4) Unbound

- 1) Unbound
- 2) None
- 3) None except for the restrictions stated in footnote 15.
- 4) Unbound

- 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)

- 1) Unbound
- 2) None
- 3,4) For natural persons: Customs brokers must be Turkish nationals.
For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.

- 1) Unbound
- 2) None
- 3,4) For natural persons: Customs brokers must be Turkish nationals.
For juridical persons: All the stakeholders of a customs brokerage company must be licensed customs brokers who are Turkish nationals.

¹⁹ Without prejudice to the scope of activities which may be considered as "cabotage" under the relevant national legislation, this schedule does not include "maritime cabotage services", which are assumed to cover transportation of passengers or goods between a port located in Türkiye and another port located in Türkiye including feeder services, and traffic originating and terminating in the same port located in Türkiye provided that this traffic remains within Türkiye's territorial waters. In addition, according to the "Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters" (Law No: 815), the right to transport goods and passengers from one point to another along Turkish shores and to perform towing and piloting, and all other port services of any type, whatsoever, within or between Turkish ports and shores shall belong exclusively to ships and vessels that fly the Turkish flag in accordance with Article 940 of the Turkish Commercial Code (Law No. 6102). Vessels carrying the Turkish flag in accordance with the Law on Turkish International Ship Registry (Law No. 4490) but not fulfilling the requirements of Article 940 of Turkish Commercial Code cannot perform the aforementioned functions falling within the scope of cabotage rights. For further clarification, this Schedule does not establish any right for the conduct of activities falling under cabotage rights as stipulated in the "Law Concerning Coastal Shipping (Cabotage) along Turkish Shores and Performance of Trade and Business in Turkish Ports and Territorial Waters" (Law No: 815).

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) Rental of vessels with crew (CPC 7213) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. | 1) Vessels rented by foreigners may not operate inside the Turkish coastal waters. This kind of vessels are considered as foreign vessels. 2) None 3) None 4) Unbound except as indicated in the horizontal section. | |
| (d) Maintenance and repair of vessels (CPC 8868) | 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. Air Transport Services | | | |
| (a) Selling of air transport services | 1) Foreign airline companies may sell their tickets by opening sales offices in Türkiye. 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) Computer reservation systems | 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. | |

| | | | |
|---|--|--|--|
| <p>(c) Maintenance and repair of aircraft (CPC 8868)</p> | <p>1) None 2) None 3) None 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> | |
| <p>(d) Ground-Handling Services (only the services that is supplied at an airport, on a fee or contract basis, of the following: representation; , Passenger services, Load control and communication, Ramp, Cargo and mail, Aircraft line maintenance, fuel and oil, Flight Operations, Transportation, Catering Services, Supervision and Administration, Aircraft private security service and audit.)</p> | <p>1) Unbound* 2) None 3) Authorization from the Ministry of Transport, and Infrastructure (a Type-A or Type-C license) is necessary to perform ground-handling services. Authorizations are provided only to commercial companies established in accordance with the Turkish Commercial Code. In the case of ground-handling companies that would acquire type A and C licenses; a. The majority of the persons authorized for the administration and representation of the company must be Turkish nationals. b. According to the main contract, Turkish shareholders must hold the majority of the voting rights. Type-A licenses can also be obtained by domestic airline operators to provide ground-handling services to other airline operators. Foreign airline operators cannot provide such services. Passenger handling, ramp handling, and load-control and communication services can only be provided by a ground-handling company with a Type-A license. Catering services can only be provided by ground-handling companies operating within the airport, companies with a catering service provision license, and domestic airline operators. Foreign airline operators cannot provide these services.</p> | <p>1) Unbound 2) None 3) Unbound 4) The majority of the persons authorized for the administration and representation of a ground-handling company must be Turkish nationals. Otherwise, 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 |
|--|--|--|------------------------|
| (e) Airport Management Services (covers airport infrastructure and operation services, including related consulting services.) | <p>4) The majority of the persons authorized for the administration and representation of a ground-handling company must be Turkish nationals. Otherwise, Unbound except as indicated in the horizontal section.</p> <p>1) Unbound* 2) None 3) Airport management services could be provided through transferring operational rights by leasing of the state airports (including built and transferred by private sector entities through Built-Operate-Transfer Model. Transfer of operational rights by leasing is rendered by the General Directorate of State Airports Authority through tender for a period of maximum 49 years. Transferring of operation rights by leasing is subject to the authorization by the Ministry of Transport, Maritime Affairs and Communications. 4) Unbound except as indicated in the horizontal section.</p> | <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> | |
| E. <u>Rail Transport Services</u> (CPC 7111, 7112) | <p>1) Unbound 2) None 3) Unbound. 4) Unbound except as indicated in the horizontal section.</p> | <p>1) Unbound 2) None 3) Unbound 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>F. <u>Road Transport Services</u> <u>(Except Cabotage)</u></p> <p>(a) Passenger transportation (CPC 7121 + 7122)</p> <p>(b) Freight transportation (CPC 7123)</p> <p>(e) Supporting services for road transport services (CPC 744 except 7442)</p> | <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> | <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound 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 |
|---|---|---|------------------------|
| <p>H. <u>Services auxiliary to all modes of transport except maritime and internal waterways</u></p> <p>(a) Cargo-handling services (CPC 741)</p> <p>(b) Storage and warehouse services (CPC 742)</p> <p>(c) Freight transport agency services (CPC 748).</p> | <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> | <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1) Unbound</p> <p>2) None</p> <p>3) For natural persons: Turkish nationality is required.</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>12. OTHER SERVICES NOT INCLUDED ELSEWHERE</p> <p>(a) Hairdressing and other beauty services (CPC 9702)²⁰</p> | <p>1) None 2) None 3) None 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> | |

²⁰ Note for the avoidance of doubt: the CPC categories in this subsector do not include any types of therapeutical, medical, para-medical or rehabilitation treatment.

ATTACHMENT I

ENGLISH-TURKISH TRANSLATIONS OF FORMS OF LEGAL ENTITIES IN TÜRKİYE

The list below compiles the Turkish-English translations of forms of legal entities²¹ as, and to the extent that, they are used in this schedule:²²

| | |
|-----------------------------|-------------------------------|
| “Association” | birlik |
| “Branch” | şube |
| “Collective company” | kolektif şirket |
| “Commandite company” | komandit şirket |
| “Foundation” | vakıf (kurum, kuruluş) |
| “Joint-stock company” | anonim şirket (A.Ş.) |
| “Limited liability company” | limited şirket (Ltd.) |
| “Representative office” | temsilcilik ofisi |

²¹ Detailed information can be found in Law no. 6102 (Turkish Commercial Code), Law no. 4875 (Foreign Direct Investment Law) and in the unofficial guide via the link; <https://ticaret.gov.tr/turkiyede-sirket-kurmak/turkiyede-sirket-kurmak-isimli-kitapcik-icin-tiklayiniz> (Available in Arabic, Chinese, English, Spanish and Russian)

²² These translations are unofficial.

ANNEX 8-1B
UNITED ARAB EMIRATES

SCHEDULE OF SPECIFIC COMMITMENTS

INTRODUCTORY NOTE:

1. This document sets out the United Arab Emirates (UAE)'s specific commitments under the Trade in Services chapter of the Türkiye-UAE Comprehensive Economic Partnership Agreement (CEPA). This introductory note should be regarded as forming an integral part of the UAE's revised conditional offer.
2. The schedule has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. 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. Where "CPC Ver.2" is indicated, the reference is to the Central Product Classification (Statistical Papers Series M No. 77, Ver. 2, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2008).

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 comments |
|--|--|--|---------------------|
| I. HORIZONTAL COMMITMENTS | | | |
| ALL SECTORS AND SUB-SECTORS OF SERVICES INCLUDED IN THIS SCHEDULE¹ | | | |
| | <p>3) 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); 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</p> | <p>3) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. 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>(i) Government subsidized services may only be extended to UAE nationals.</p> <p>(ii) Foreign nationals or companies with foreign share holdings may be required to pay direct taxes on income derived from</p> | |

¹ The UAE will not offer any commitments under the Energy Resources sectors or any services related to the Energy Resources Sectors as defined in the Side Letter on Energy, which forms an integral part of this agreement. Therefore, this offer does not include any commitments under the aforementioned services. The UAE reaffirms its commitments under the GATS.

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 comments |
|---------------------|--|--|---|
| | <p>presence may be conditioned on benefits in the form of technology transfer, Research & 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>4) Unbound, except for except for measures concerning the entry or temporary stay of natural persons in the following categories.</p> <p>A. Business Visitors</p> <p>A natural person who stays in the UAE, without acquiring remuneration from within the UAE and without engaging in making direct sales to the general public or supplying services, for the purposes</p> | <p>work or operations in the UAE, whereas local services suppliers or local UAE companies may not be required to pay similar taxes keeping in view the provisions of Article XIV, Paragraph (d) of GATS.</p> <p>4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column</p> | <p>- The work right for the spouses of intra-</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 comments |
|---------------------|---|-----------------------------------|--|
| | <p>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 the UAE:</p> <p>Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period.</p> <p>B. Intra-corporate Transferees</p> <p><u>Intra-corporate transferees:</u> 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 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.</p> | | <p>corporate transferees is granted according to the UAE labour laws.</p> <ul style="list-style-type: none"> - Transparency: all disciplines concerning labour, residency and work permits laws are publicly available. |

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 comments |
|---------------------|--|-----------------------------------|---------------------|
| | <p>Entry will be subject to the following conditions:</p> <ul style="list-style-type: none">(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.(ii) Their entry shall be for a period of three years subject to renewable for additional years.(iii) Their stay in the UAE will be subject to UAE labour and immigration laws. <p><u>Definitions:</u></p> <p><u>Managers:</u> 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</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 comments |
|---------------------|---|-----------------------------------|---------------------|
| | <p>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><u>Executives</u>: 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 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</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 comments |
|---|---|---|---------------------|
| | <p>services of the organization.</p> <p><u>Specialists:</u> 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> | | |
| II. SECTOR SPECIFIC COMMITMENTS | | | |
| 1. BUSINESS SERVICES | | | |
| <p>A. <u>Professional Services</u></p> <p>a. Legal Services (CPC 861)</p> <p>Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)</p> | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) None. 2) None. 3) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions. 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|---|----------------------------|
| | | | |
| b. Accounting, auditing and book-keeping services (CPC 8621 & 8622) | 1) None. 2) None. 3) Foreign equity is limited to 75%. After 2 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|--|---|---|---------------------|
| <p>c. Taxation Services (CPC 8630)</p> <p>Only the following sub-sectors:</p> <ul style="list-style-type: none"> - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302) | <ul style="list-style-type: none"> 1) None. 2) None. 3) Foreign equity limited to 75%. 4) Unbound except as indicated in the horizontal section. | <ul style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section. | |
| <ul style="list-style-type: none"> d. Architectural Services (CPC 8671) e. Engineering Services (CPC 8672) f. Integrated Engineering Services (CPC 8673) g. Urban planning and landscape architectural services (CPC 8674) | <ul style="list-style-type: none"> 1) None. 2) None. 3) Foreign equity limited to 75%. 4) Unbound, except as indicated in the horizontal section. | <ul style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| h. Medical and dental services (CPC 9312) | <ol style="list-style-type: none"> 1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section. | |
| i. Veterinary services (CPC 93201) | <ol style="list-style-type: none"> 1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section. | |
| <u>B. Computer and Related Services</u> a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) c. Data processing services (CPC 843) | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|---|---------------------|
| <p>d. Data base services (CPC844)</p> <p>Maintenance and repair services of office machinery and equipment including computers (CPC 845)</p> <p>e. Other computer services (CPC 849)</p> | | | |
| <p>C. <u>Research and Development Services</u></p> <p>a. R&D services on natural sciences (CPC 851)</p> <p>b. R&D services on social sciences and humanities (CPC 852)</p> <p>c. Interdisciplinary R&D services (CPC 853)</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>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>E. <u>Rental and Leasing Services without Operators</u> (excluding rental and leasing services relating to cars)</p> <p>a. Relating to ships (CPC 83103)</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity limited 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> | |

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 comments |
|---|--|---|---------------------|
| <p>c. Relating to other transport equipment (CPC 83101 + 83102 + 83105)</p> <p>d. Relating to other machinery and equipment (CPC 83106 – 83109)</p> | | | |
| <p>F. <u>Other Business Services</u></p> <p>a. Advertising services (CPC 871)</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity limited 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 in the horizontal section</p> | |
| <p>b. Market research and public opinion polling services (CPC 864)</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 75%. After 2 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%.</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|--|---------------------|
| <p>c. Management consulting services (CPC 8650)</p> <p>d. Services related to Management Consulting (CPC 8660)</p> <p>e. Technical testing and analysis services (CPC 8676)</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>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>i. Services incidental to manufacturing (CPC 884+885, except for 88442)</p> | <p>1) Unbound.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 75%. After 2 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>1) Unbound.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>m. Related to scientific and technical consulting services (CPC 8675)</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>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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|--|---------------------|
| <p>n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633+ 8861- 8866)</p> | <ol style="list-style-type: none"> 1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section. | |
| <p>o. Building-Cleaning Services (CPC 874)</p> | <ol style="list-style-type: none"> 1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. After 2 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated under horizontal section. | <ol style="list-style-type: none"> 1) Unbound. 2) None. 3) Unbound. 4) Unbound, except as indicated under horizontal section. | |

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 comments |
|-------------------------------------|--|---|---------------------|
| p. Photographic Services (CPC 8750) | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) None. 2) None. 3) Unbound. 4) Unbound, except as indicated in the horizontal section. | |
| q. Packaging Services (CPC 8760) | <ol style="list-style-type: none"> 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| r. Printing and publishing services (CPC 88442) | 1) None. 2) None. 3) Foreign equity is limited 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. | |
| s. Convention services (CPC 87909)* | 1) None. 2) None. 3) Foreign equity is limited 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. | |
| t. Other (CPC 8790) | 1) None. 2) None. 3) None. 4) Unbound. | 1) None. 2) None. 3) None. Unbound. | |
| 2. COMMUNICATION SERVICES | | | |

* 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| <p>A. <u>Postal Services</u> (CPC 7511)</p> <p>Only handling of documents, letter posts, and parcels</p> | <p>1) None. 2) None. 3) Foreign equity is limited to 49%. 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> | |
| <p>B. <u>Courier Services</u> (CPC 7512)</p> | <p>1) None. 2) None. 3) Foreign equity is limited to 49%. 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> | |
| <p>C. <u>Telecommunication Services:</u></p> | | | |
| <p>HORIZONTAL COMMITMENTS:</p> <ul style="list-style-type: none"> <input type="checkbox"/> 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). <input type="checkbox"/> This Schedule on basic telecommunication does not include any broadcasting services according to the UAE telecommunication and the TDRA regulatory framework on different issues including but not limited to the spectrum license.²³ | | | |
| | <p>3) Any network installed in UAE must be operated by a company registered in UAE, the foreign</p> | | |

² 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|--|--|---|---------------------|
| | equity of which shall be limited to 49%. | | |
| <p>a. Voice telephone services (CPC 7521)</p> <p>b. Packet-switched data transmission services (CPC 7523**)</p> <p>c. Circuit-switched data transmission services (CPC 7523**)</p> <p>d. Telex services (CPC 7523**)</p> <p>e. Telegraph services (CPC 7522**)</p> <p>f. Facsimile services (CPC 7521** + 7529**)</p> <p>g. Private leased circuit services (CPC 7522** + 7523**)</p> <p>h. Electronic mail (CPC 7523**)</p> <p>i. Voice mail (CPC 7523**)</p> <p>j. On-line information and database retrieval (CPC 7523**)</p> <p>k. Electronic data interchange (EDI)(CPC 7523)</p> <p>l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)</p> | <p>1) Only companies with commercial presence may provide telecom services.</p> <p>2) Residents are allowed to purchase telecom services in the territory of Türkiye according to the regulatory framework in the UAE and in the territory of Türkiye.</p> <p>3) Duopoly. The TDRA will consider the feasibility of suppliers additional to the duopoly. The commercial presence is required and subject to 49% foreign equity limitation.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>1) None, except as indicated in the market access column.</p> <p>2) None, except as indicated in the market access column.</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| m. Code and protocol conversion (n.a.) | | | |
| <p>D. <u>Audiovisual services (excluding broadcasting)</u></p> <p>a. Motion picture and video tape production and distribution services (CPC 9611)</p> <p>b. Motion picture projection services (CPC 9612)</p> <p>e. Sound recording (CPC V.2 9611)</p> <p>f. Audiovisual post production services (CPC V.2 9613)</p> | <p>1) Subject to obtaining licenses and approvals from the competent UAE authorities.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 49% and subject to obtaining licenses and approvals from competent UAE media authorities.</p> <p>4) Unbound, except as indicated in horizontal section.</p> | <p>1) Subject to obtaining licenses and approvals from the competent UAE authorities.</p> <p>2) None.</p> <p>3) Unbound.</p> <p>4) Unbound, except as indicated in horizontal section.</p> | |
| <p>3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u></p> | | | |
| <p>A. <u>General Construction Work for Buildings</u> (CPC 512)</p> <p>B. <u>General construction work for civil engineering</u> (CPC 513)</p> <p>C. <u>Installation and assembly</u></p> | <p>1) Unbound.</p> <p>2) None.</p> <p>3)</p> <p>(i) Foreign equity is limited to 70%.</p> <p>(ii) Large scale infrastructure projects such as airports, highways and sports</p> | <p>1) Unbound.</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|---|---------------------|
| <p><u>work</u> (CPC 514+516)</p> <p>D. <u>Building completion and finishing work</u> (CPC 517)</p> <p>E. <u>Other</u> (CPC 511+515+518)</p> | <p>facilities and projects that exceed 450 million US dollars, foreign equity is 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>4) Unbound, except as indicated in the horizontal section.</p> | <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>4. <u>DISTRIBUTION SERVICES</u></p> | | | |
| <p>B. <u>Wholesale Trade Services</u> (CPC 622)</p> | <p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>C. <u>Retailing Services</u></p> <ul style="list-style-type: none"> • Food Retailing Services (CPC 631) • Non-food Retailing Services (CPC 632) • Sales of motor vehicles(CPC 6111) | <p>1) Unbound.</p> <p>2) Unbound.</p> <p>3) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>1) Unbound.</p> <p>2) 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| <ul style="list-style-type: none"> • Sales of parts and accessories of motor vehicles (CPC 6113) • Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121) | | | |
| D. <u>Franchising</u> (CPC 8929) | <ol style="list-style-type: none"> 1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section. | |
| 5. <u>EDUCATIONAL SERVICES</u> | | | |
| <p>B. <u>Secondary Education Services</u> (CPC 922)</p> <p>C. <u>Higher Education Services</u> (CPC 923)</p> <p>D. <u>Adult Education</u> (CPC 924)</p> <p>E. <u>Other Education Services</u>: Excluding public education</p> | <ol style="list-style-type: none"> 1) None. 2) None. 3) (i) Foreign equity is limited to 100%. (ii) Natural persons of Türkiye may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability | <ol style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|--|---|---|---------------------|
| | <p>of school facilities and ensuring high quality level of education.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | | |
| <p>6. <u>ENVIRONMENTAL SERVICES</u></p> | | | |
| <p>A. <u>Sewage services</u> (CPC 9401)</p> <p>B. <u>Refuse disposal services</u> (CPC 9402)</p> <p>C. <u>Sanitation and similar services</u> (CPC 9403)</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>1) None.</p> <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>D. <u>Other</u></p> <ul style="list-style-type: none"> • Cleaning services for exhaust gases (CPC 94040) | <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> | |

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 comments |
|---|---|--|---------------------|
| <ul style="list-style-type: none"> Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) | <ol style="list-style-type: none"> Unbound. Unbound. None. Unbound, except as indicated in the horizontal section | <ol style="list-style-type: none"> Unbound. Unbound. None. Unbound, except as indicated in the horizontal section. | |
| <ul style="list-style-type: none"> Noise abatement services (CPC 9405) Nature and landscape protection services (CPC 9406) Other environmental protection services (CPC 9409) | <ol style="list-style-type: none"> None. None. None. Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> None. None. None. Unbound, except as indicated in the horizontal section. | |
| 7. FINANCIAL SERVICES | | | |
| <p><u>Horizontal Commitments:</u></p> <p>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 commodity trading); asset management and fund registration; insurance and re-insurance; Islamic finance; business processing operations and ancillary services.</p> | | | |
| A. <u>Insurance and insurance-related services</u> | | | |
| <p><u>Horizontal Commitments:</u></p> <p>General conditions:</p> <ul style="list-style-type: none"> The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of Türkiye 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 | | | |

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 comments |
|---|--|--|---------------------|
| <p>UAE.</p> <ul style="list-style-type: none"> Commercial presence is subject to the provisions regarding the licensing and registration of foreign companies as contained in the UAE pertinent laws. 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. | | | |
| (i) Direct insurance (including co- insurance): | | | |
| <p>(a) Life - Life and health insurance services (CPC 81211 and CPC 81212)</p> <ul style="list-style-type: none"> Excluding pension fund management | <ol style="list-style-type: none"> Commercial presence is required. Unbound. 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. <ul style="list-style-type: none"> Foreign equity is limited to 25% of the capital of UAE life and non-life insurance companies. Unbound, except as | <ol style="list-style-type: none"> Commercial presence is required. Unbound. None. 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| | <p>indicated in the horizontal section.</p> | | |
| <p>(b) Non- life insurance services (CPC 8129)</p> <ul style="list-style-type: none"> • Including accidents insurance services | <ol style="list-style-type: none"> 1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 3) - Transparent Economic Needs Test (ENT) shall apply to the commercial | <ol style="list-style-type: none"> 1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 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 comments |
|---|--|---|---------------------|
| | <p>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> <p>- The establishment of joint ventures with UAE life and non-life insurance companies is not allowed.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>(ii) Reinsurance & retrocession</p> <p>Other insurance services n.e.c. (CPC 81299)</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|---|---------------------|
| <p>(iii) Insurance intermediation, such as brokerage and agency services</p> <p>Only brokers dealing with direct insurance⁴ (CPC 8140**⁵)</p> | <p>1) 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.</p> <p>2) Commercial presence is required.</p> <p>3) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>1) None, except as indicated in the market access column.</p> <p>2) None, except as indicated in the market access column.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| <p>(iv) Insurance consultancy (CPC 81402)</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is 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> | |

⁴ 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)).

⁵ 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|--|---|--|---------------------|
| Actuarial services (CPC 81404) | <ol style="list-style-type: none"> 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 is limited to 49%. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 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) | <ol style="list-style-type: none"> 1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section. | <ol style="list-style-type: none"> 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) | | | |
| (v) Acceptance of deposits and other repayable funds from the | 1) None. | 1) 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 comments |
|--|--|---|---------------------|
| public | <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses 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>4) Unbound, except as indicated in the horizontal section.</p> | <p>2) None.</p> <p>3) None.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | |
| (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction | <p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses for operating bank branches;</p> <p>(iii) Unbound for the expansion of activities of existing financial</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|---|---------------------|
| | <p>entities; (iv) Foreign equity is limited to 49%.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | | |
| (vii) Financial leasing | <p>1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%.</p> <p>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> | |
| (viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts | <p>1) None. 2) None. 3) (i) No limitation for establishment of representative offices;</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---------------------------------|---|--|---------------------|
| | <ul style="list-style-type: none"> (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49% 4) Unbound, except as indicated in the horizontal section. | | |
| (ix) Guarantees and commitments | <ul style="list-style-type: none"> 1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section. | <ul style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|---|---------------------|
| <p>(x) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:</p> <p>A. money market instruments (including cheques, bills, certificates of deposits);</p> <p>B. foreign exchange;</p> <p>C. derivative products including, but not limited to, futures and options;</p> <p>D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;</p> <p>E. transferable securities;</p> <p>F. other negotiable instruments and financial assets, including bullion</p> | <p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses 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>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>(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> | <p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new</p> | <p>1) None.</p> <p>2) None.</p> <p>3) None.</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|---|---------------------|
| | <p>licenses 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>4) Unbound, except as indicated in the horizontal section.</p> | <p>in the horizontal section.</p> | |
| (xii) Money broking | <p>1) None.</p> <p>2) None.</p> <p>3)</p> <p>(i) No limitation for establishment of representative offices;</p> <p>(ii) Unbound for new licenses 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>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> | |
| (xiii) Asset management, (only cash or portfolio management, all forms of collective investment | <p>1) None.</p> <p>2) None.</p> <p>3)</p> | <p>1) None.</p> <p>2) None.</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 comments |
|---|---|--|---------------------|
| schemes and management) | <ul style="list-style-type: none"> (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. <p>4) Unbound, except as indicated in the horizontal section.</p> | <ul style="list-style-type: none"> 3) None. 4) Unbound, except as indicated in the horizontal section. | |
| (xv) Provision and transfer of financial information, and financial data processing and related software. | <ul style="list-style-type: none"> 1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. | <ul style="list-style-type: none"> 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|--|---------------------|
| | 4) Unbound, except as indicated in the horizontal section. | | |
| (xvi) Advisory 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 | 1) None. 2) None. 3) (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%. 4) Unbound, except as indicated in the horizontal section. | 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section. | |
| 8. HEALTH AND RELATED SOCIAL SERVICES (other than those listed under 1.A.h-i.) | | | |
| A. <u>Hospital Services</u> (CPC 9311) | 1) None. 2) None. 3) - 100% is allowed for foreign equity, subject to | 1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal | |

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 comments |
|---|--|--|---------------------|
| | <p>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 centers in a given region.</p> <p>- Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | <p>section.</p> | |
| <p><u>B. Other Human Health Services</u> (CPC 9319, except CPC 93191)</p> | <p>1) None</p> <p>2) None</p> <p>3) 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 centers in a given region. Participation of foreign equity is allowed up to</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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|---|---|---------------------|
| | <p>100% in Dubai Health Care City. An economic needs test will not be required.</p> <p>4) Unbound, except as indicated in the horizontal section.</p> | | |
| <p>Hair transplant services provided by medical doctors</p> | <p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity participation is limited to 49%. Establishment of a commercial presence is subject to registration and authorization based on an economic needs test. Participation of foreign equity is allowed up to 100% in Dubai Health Care City.</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>9. <u>TOURISM AND TRAVEL RELATED SERVICES</u></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 comments |
|---|---|---|---------------------|
| <p>A. <u>Hotels and restaurants (including catering)</u> (CPC 64110, 64120 & 642, 643)</p> | <p>1) None. 2) None. 3) - Hotels: foreign equity is limited to 49%. For hotels management only up to 70%. - Restaurants: foreign equity is 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> | |
| <p>B. <u>Travel agencies and tour operators services</u> (CPC 7471) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)</p> | <p>1) None. 2) None. 3) Unbound. 4) Unbound.</p> | <p>1) None. 2) None. 3) Unbound. 4) Unbound.</p> | |
| <p>C. <u>Tourist guides services</u> (CPC 74720) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)</p> | <p>1) None. 2) None. 3) Foreign equity is limited to 49%. 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> | |
| <p>10. <u>RECREATIONAL CULTURAL AND</u></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 comments |
|---|--|--|---|
| <u>SPORTING SERVICES</u> (other than audiovisual services) | | | |
| A. <u>Entertainment Services (including theatre, live bands and circus services)</u> (CPC 9619) Only for theatre, live bands and circus services | 1) None. 2) None. 3) Foreign equity is limited to 75%. 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. <u>News Agency Services</u> (CPC 962 - Only in Dubai Media City) | 1) Unbound. 2) Unbound. 3) 100% foreign equity is allowed. 4) Unbound. | 1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound. | |
| D. <u>Sporting and Other Recreational Services</u> (Only CPC 96491- only parks and public gardens services) | 1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section. | 1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section. | |
| 11. <u>TRANSPORT SERVICES</u> | | | |
| A. <u>Maritime Transport Services</u> | | | |
| <u>International Transport</u> | 1) None. 2) None. | 1) None. 2) None. | The following services at the port are made available |

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 comments |
|--|--|--|---------------------|
| handling services ⁶ <ul style="list-style-type: none"> • Storage and warehousing services (CPC742) • Container station and depot services⁷ • Maritime agency services⁸ • Maritime freight forwarding services⁹ | 1) None. 2) None. 3) Foreign equity is limited to 49%. ¹⁰ 4) Unbound, except as indicated in the horizontal section. | 4) Unbound, except as indicated in the horizontal section. | |
| C. <u>Air Transport Services</u> d. Maintenance and repair of aircraft and parts thereof | 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. | |

⁶ “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 cargos before shipment or after discharge.

⁷ “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.”

⁸ “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 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.”

⁹ “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.”

¹⁰ 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 Subsector | Limitations on Market Access | Limitations on National Treatment | Additional comments |
|---|--|--|---------------------|
| <p>Computer Reservation Systems</p> | <p>1) None. 2) None. 3) None. 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> | |
| <p>Ground Handling Services (only the services that is supplied at an airport, on a fee or contract basis, of the following: representation; Passenger services, Load control and communication, Ramp, Cargo and mail, Aircraft line maintenance, fuel and oil, Flight Operations, Transportation, Catering Services, Supervision and Administration, Aircraft private security service and audit).</p> | <p>1) Unbound. 2) None. 3) Unbound except ground handling services can be provided by a foreign service supplier through tendering if it obtains authorization from the relevant government authority in each Emirate along with the General Civil Aviation Authority to provide such services. Criteria for authorizations may include the juridical form of the company, ownership and composition of the board of directors and management team, and economic need. Catering services can only be provided by ground handling companies operating within the airport, companies with a catering services license, and domestic airline operators. Foreign airline operators</p> | <p>1) Unbound. 2) None. 3) Unbound.</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 comments |
|---|---|--|---------------------|
| | <p>cannot provide catering services unless they qualify to participate in a tendering process administered by the relevant UAE authorities.</p> <p>4) The majority of persons authorized for the administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.</p> | <p>4) The majority of persons authorized for the administration and representation of a ground handling company must be UAE nationals. Otherwise, unbound except as indicated in the horizontal section.</p> | |
| <p>Airport Management Services (covers airport infrastructure and operation services, including related consulting services.)</p> | <p>1) Unbound 2) None 3) Unbound except airport management services can be provided by a foreign service supplier through tendering if it obtains authorization from the relevant government authority in each Emirate along with the General Civil Aviation Authority to provide such services. These services can be provided by transferring operational rights by leasing of the state airports or by sub-contracting airport management services. 4) Unbound except as indicated</p> | <p>1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal</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 comments |
|---|---|---|---------------------|
| | in the horizontal section. | section. | |
| <p>E. <u>Rail Transport Services</u></p> <p>a. Passenger transportation (CPC 7111)</p> <p>b. Freight transportation (CPC 7112)</p> <p>c. Pushing and towing services (CPC 7130)</p> <p>d. Maintenance and repair of rail transport equipment (CPC 8868)</p> <p>e. Supporting services for rail transport services (CPC 743)</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>1. None.</p> <p>2. None.</p> <p>3. None.</p> <p>4. Unbound, except as indicated in the horizontal section.</p> | |

ANNEX 8-2A

TÜRKİYE – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 8.4

| Sector or Subsector | Description of measure indicating its inconsistency with Article 8.4 | Countries to which the measure applies | Intended duration | Conditions creating the need for the exemption |
|----------------------------|---|--|--------------------------|---|
| ALL SECTORS | <p>(a) Extending full national treatment for the investments of the nationals or companies of countries with which a Bilateral Investment Treaty is concluded.</p> <p>(b)(i) Executing the transfers, in specific periods, of the nationals and companies of certain countries which made investments in Türkiye.</p> <p>(ii) Granting foreign exchange risk guarantee for certain countries for the transfers which are not realized due to the difficulties in balance of payments.</p> <p>(c) Covering "trade risk" in subrogation for one country.</p> <p>(d) The agreements with three countries, the MFN Articles of which do not include the derogation paragraphs relating to the privileges which are accorded to the investors of the third countries resulting from its membership in or associated with a free trade zone, an economic cooperation, a customs union or a common market.</p> | <p>All countries with which agreements are or will be in force.</p> <p>Belgium-Luxembourg, Kuwait</p> <p>Japan</p> <p>Japan, Bangladesh, Germany</p> | Indefinite | Desire to create favourable conditions for a greater economic cooperation between Türkiye and mentioned countries and to encourage investments by nationals and companies of one country in the territory of the other countries. |
| ALL SECTORS | The restriction in the transfer of the premiums for long-term insurance schemes and the employment of the foreign country workers by foreign companies is waived for one country. | Libya | Indefinite | To ensure social security and continuous employment of Turkish workers in the mentioned country. |
| ALL SECTORS | If the amount of the consulate duties collected from the Turkish nationals by any country is higher than the amounts written in the tariff list, the amounts of | All countries | Indefinite | Desire to ensure equal treatment to Turkish nationals. |

| Sector or Subsector | Description of measure indicating its inconsistency with Article 8.4 | Countries to which the measure applies | Intended duration | Conditions creating the need for the exemption |
|--|---|--|-------------------|---|
| ALL SECTORS | <p>consulate duties which are collected from the nationals of that country will be increased reciprocally.</p> <p>On the condition that the legal provisions are reserved and with the condition of reciprocity, the foreign real persons could own real estates in Türkiye by acquisition or by inheritance.</p> | All countries | Indefinite | To secure the right of Turkish nationals to acquire real estates in a foreign country. |
| Professional Services | If any foreign country lays down legal and administrative conditions against Turkish citizens for performing arts and supplying services, the similar activities of the citizens of that country could be prohibited in Türkiye. | All countries | Indefinite | Desire to create favourable circumstances for Turkish citizens to perform their activities under equal conditions in the other countries. |
| Transportation Services | The income and corporate tax rates for the foreign road, maritime and air transport companies can reciprocally be decreased down to zero or increased to a new rate not exceeding one fold of the existing rate can be determined, as a country by country basis either for each transportation type separately or for all types of them. | All countries | Indefinite | Desire to facilitate and to lower the costs of transportation services between Türkiye and other countries. |
| Transportation Services | Transit or bilateral transportation services, can be excluded from VAT. This exception is granted, with the condition of reciprocity, to the related countries' tax payers who do not have the residence, legal and business centre in Türkiye. | All countries | Indefinite | Desire to lower costs and to create favourable conditions for the provision of services in this sector. |
| Transportation Services (without prejudice to the "Annex on Transport and Auxiliary Services") | To apply, on the basis of reciprocity, restrictions, prohibitions, different treatments and different tariffs to the goods and transportation vehicles of the countries which apply restrictions, prohibitions and different treatments to the Turkish road, air and maritime transportation vehicles. | All countries | Indefinite | Desire to secure the smooth functioning of mutual transportation services. |

| Sector or Subsector | Description of measure indicating its inconsistency with Article 8.4 | Countries to which the measure applies | Intended duration | Conditions creating the need for the exemption |
|--|---|--|-------------------|--|
| Air Transport Services - Ground Handling Services | Reciprocity condition applies | All countries | Indefinite | Desire to ensure effective market access and equivalent treatment for Turkish service suppliers. |
| Road Transport Services | To grant, on the basis of reciprocity, the privileges about the quotas and fees, the exemptions from the permission procedures. | All countries with which agreements are or will be in force. | Indefinite | Desire to facilitate road transport services between Türkiye and other countries. |
| Rail Transport Services | The bilateral reduction in the renting fees of railway wagons of countries mentioned aside (paragraph a) and the application of national treatment to tariff rates on the reciprocal transportation of goods with the countries mentioned aside (paragraph b). | a) Syria, Iraq, Iran, Lebanon b) Commonwealth of Independent States and the Baltic Republics. | Indefinite | Desire to facilitate rail transport services between Türkiye and other countries. |
| Accounting, Auditing and Book-keeping Services | In order to perform the services under the title of "financial advisor", the citizens of the countries which have officially codified the principles for the profession of financial advisory may be authorised, under reciprocal conditions, provided that these persons should have the characteristics required for the professional of financial advisory in Türkiye and should have rights to perform similar services in their own countries. | All countries | Indefinite | Desire to create favourable conditions for Turkish financial advisors to perform their jobs under equal conditions all over the world. |

ANNEX 8-2B

UNITED ARAB EMIRATES – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 8.4

| Sector or Subsector | Description of the measure indicating its inconsistency with Article 8.4 | 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 the UAE. |

ANNEX 8-3
MOVEMENT OF NATURAL PERSONS

ARTICLE 1
Scope and General Provisions

1. This Annex applies to measures affecting the entry and temporary stay of natural persons of a Party for the purposes of trade in services.
2. In respect of the supply of services, natural persons specified in a Party's Schedule in Annex 8-1 shall be granted entry and temporary stay under the terms of those commitments.
3. The Parties shall ensure that all measures affecting the entry and temporary stay of natural persons for the purposes of trade in services are administered in a reasonable, objective, and impartial manner.
4. The sole fact that a Party grants entry and temporary stay to a natural person of the other Party shall not be construed to exempt that person from meeting any applicable licencing or other requirements, including qualification requirements and any mandatory codes of conduct, to practice a profession.

ARTICLE 2
Provision of Information

1. For the purposes of this Annex, each Party shall ensure that its competent authorities make publicly available the information necessary to apply for authorisations for the entry into and temporary stay in its territory. Such information shall be made electronically available and kept updated.
2. Information referred to in paragraph 1 shall include, among others:
 - (a) categories of visas and work permits, or any similar type of authorisation regarding entry and temporary stay;
 - (b) documentation and evidence required and conditions to be met;
 - (c) method of filing and options on where to file, such as consular offices or online;
 - (d) processing times;
 - (e) application fees;
 - (f) period of validity of visas and work permits;
 - (g) conditions for extensions or renewals;

- (h) available review and/or appeal procedures;
 - (i) reference to relevant laws of general application; and
 - (j) the requirements referred to in Article 3 (9).
3. Each Party shall provide the other Party with details of relevant publications or websites where the information referred to in paragraph 2 is made available.

ARTICLE 3
Entry and Temporary Stay Related Requirements and Procedures

1. Documents required for the processing of an application for the entry and temporary stay of natural persons supplying services shall be relevant and commensurate in relation to the purpose for which they are collected.
2. Fees for processing applications for entry and temporary stay for the service suppliers shall be reasonable and determined with regard to the administrative costs involved.
3. Applications that are considered complete in accordance with domestic laws and regulations shall be processed expeditiously. The competent authorities of each Party shall notify the applicant of the outcome of the application process without undue delay¹ after a decision has been taken. The notification shall include, if applicable, the period of stay and any other terms and conditions.
4. Upon the applicant's request, the competent authorities of the Party concerned shall, without undue delay, provide information concerning the status of the applicant's application. This information shall normally be provided free of charge.,
5. In case of an incomplete application and/or if a Party requires additional information from an applicant in order to process the application for temporary stay, the authority shall notify the applicant about the missing and/or additional information without undue delay and provide the applicant with the opportunity to supply that additional and/or missing information or to correct any deficiencies within a reasonable period of time or submit a new application.
6. If an application for temporary stay is refused, the Party concerned shall inform the applicant, and the applicant shall be given an opportunity to submit a new application.
7. If an application is approved, the notification shall include, if applicable, the period of stay and any other terms and conditions.
8. Applicants shall be given an opportunity to apply for a renewal or extension of the authorisation for temporary stay. Each Party shall ensure that the procedures for

¹ For the purposes of this paragraph, "without undue delay" means that the competent authorities inform the applicant in a timely manner.

application for a renewal or extension of the authorisation for temporary stay are pre-established and clearly specified.

9. Where a Party decides to grant entry and temporary stay to a service supplier and multiple entry is applicable, the granting Party shall grant multiple entry once the respective requirements are fulfilled in accordance with that Party's laws and regulations.
10. Parties shall endeavour to accept and process applications in electronic format.
11. Parties shall establish or maintain appropriate mechanisms to respond to enquiries from natural persons of the other Party regarding measures covered by this Annex.

ARTICLE 4

Relationship with Other Agreements

In case of an inconsistency between the provisions of this Annex and a provision of an international agreement to which the Parties are party, the provision most favourable to the service supplier shall apply.

ANNEX 8-4
TRANSPORT AND AUXILIARY SERVICES

SECTION 8-4A
GENERAL PROVISIONS

ARTICLE 1
Definitions

For the purposes of this Annex:

Auxiliary services to road freight transport means services classified under CPC¹ 741, 742, 748 and 749 which are supplied in support of international road freight transport services;

Cabotage means the transport operation, where goods are loaded and unloaded at two separate points within one Party, by a vehicle of another Party, including but not limited to transport of freight from seaport, airport, or railway terminal of a Party to another point in the territory of that Party by a vehicle of another Party;

Crew member means the master and any other person actually employed for duties on board during a voyage in the working or service of a vessel and included in the crew list.

International maritime transport services mean maritime transport of cargo between a port of a Party and a port of the other Party or a non-Party;

International road transport means a laden or unladen journey undertaken by a vehicle, the point of departure and the point of arrival of which are in the territory of two different countries;

Maritime auxiliary services include the following services:

- (a) “maritime cargo handling services” mean 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:
 - (i) the loading/discharging of cargo to/from a ship;
 - (ii) the lashing/unlashing of cargo; and
 - (iii) the reception/delivery and safekeeping of cargoes before shipment or after discharge;

¹ 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)

- (b) “storage and warehousing services” mean storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods;
- (c) “customs clearance services” (alternatively “customs house brokers’ services”) mean activities consisting of carrying out on behalf of another party customs formalities concerning the 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;
- (d) “container station and depot services” mean activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing, and being made available for shipments;
- (e) “maritime agency services” mean activities consisting of 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:
 - (i) 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;
 - (ii) acting on behalf of the companies in organising the call of the ship or taking over cargoes when required;
- (f) “freight forwarding services” mean activities 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;

Multi-modal transport means the carriage of goods by at least two different modes of transport, involving an international sea leg, on the basis of a single transport document;²

Multi-modal transport operator means the person on whose behalf the bill of lading or multi-modal transport document, or any other document evidencing a contract of multi-modal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage;

Professional driver means an individual who acts as the steersman of a vehicle to provide road freight transport services and holds a valid driving licence of the necessary category, as well

² For the purposes of this definition, “single transport document” shall refer to a document that permits customers to conclude a single contract with a shipping company from a point of loading in one country to a point of delivery in the other country.

as, if applicable, a professional qualification licence given by the competent authorities of the Parties;

Service supplier means any person that supplies road freight transport services as defined in CPC 7123;

Services at the port mean pilotage; towing and tug assistance; provisioning, fuelling and watering; garbage collecting and ballast waste disposal; port captain's services; navigation aids; shore-based operational services essential to ship operations including communications water, and electrical supplies; emergency repair facilities; anchorage; berth, and berthing services;

Transit means transport of operation across the territory of a Party, in which goods are neither loaded nor unloaded and when the passage across such territory is only a portion of a complete journey beginning and terminating beyond the border of the Party across whose territory the traffic passes; and

Vehicle means a motor vehicle or a coupled combination of vehicles registered in a Party, used exclusively for the carriage of goods.

ARTICLE 2

Scope and Coverage

1. This Annex applies to measures affecting trade in international road and maritime freight transport services, including auxiliary services.
2. Where applicable, and subject to the disciplines of Article V of the GATT 1994, this Annex also covers transit traffic.
3. This Annex shall not apply to services falling within the scope of cabotage.

ARTICLE 3

Domestic Regulation

1. The Parties shall ensure that relevant administrative and technical requirements and procedures do not constitute a disguised restriction or have discriminatory effects on trade in services covered by this Annex.
2. In determining whether a Party is in conformity with paragraph 1, account shall be taken of international standards applied by that Party. In cases where a Party applies measures that deviate from the above mentioned international standards, its standards shall be based on non-discriminatory, objective, and transparent criteria.

ARTICLE 4

Access to and Use of the Public Infrastructure

1. Each Party shall permit service suppliers of the other Party the access to or use of public infrastructure and/or the services necessary for the supply of these services under reasonable and non-discriminatory terms and conditions.³ Fees or charges imposed by a Party for access to and use of public infrastructure shall be set at a reasonable level and commensurate with the cost of providing the infrastructure.
2. No Party may deny service suppliers of the other Party access to cargo handling equipment.
3. A Party may not, without reasonable cause or on compelling grounds, adopt or maintain measures that deny services or service suppliers of the other Party, with regard to entry/exit of land border crossing points, the use of road infrastructure and roadside facilities, and access to seaports and logistics facilities.

ARTICLE 5

Multi-modal Transport Operations

Parties shall not adopt or maintain any measure that would deny multi-modal transport operators access to, and use of, road, rail, port or inland waterways transport services and related auxiliary services on reasonable and non-discriminatory terms and conditions for the purpose of carrying out multimodal transport operations, including the ability of the multimodal transport operator to arrange for the conveyance of its cargo on a timely basis, including priority over other cargo which has entered the port at a later date.

ARTICLE 6

Transparency

1. Each Party shall make publicly available on the Internet, in a consolidated form, all relevant necessary information regarding conditions for the supply of services covered by this Section.
2. The information referred to in paragraph 1 shall include, *inter alia*, laws, rules, and regulations pertaining to:
 - (a) weight and dimensions for vehicles;
 - (b) fiscal charges;
 - (c) border formalities;
 - (d) traffic bans;
 - (e) social regulations and environmental regulations; and

³ These terms and conditions do not cover the port fees or charges imposed by the Parties or private entities operating the port.

- (f) penalties and fines.
3. Each Party shall provide information on the Internet concerning any amendments, new regulations, and international agreements affecting the supply of services covered by this Section.

SECTION 8-4B
INTERNATIONAL ROAD TRANSPORT SERVICES

ARTICLE 7
Quantitative measures

Except for unladen transportation and transport to/from third countries, neither Party may maintain or adopt measures that limit the number of journeys, including the ones in the form of quotas for bilateral and transit transport operations in conjunction with an international road freight transport.

ARTICLE 8
Passage Fees

No Party shall impose any passage fees other than any non-discriminatory road user and service charges.

ARTICLE 9
Truck Waiting Areas

Each Party shall ensure that truck waiting areas on its territory are organized on a non-discriminatory basis. Where applicable and economically feasible, each Party shall endeavour to ensure that real-time information on the availability of parking areas is made easily accessible along main transport routes.

ARTICLE 10
Specific Routes

Requirements set by each Party for services suppliers of another Party to follow specific routes shall be applied on a non-discriminatory basis.

ARTICLE 11
Mandatory Modes

No Party may adopt or maintain any discriminatory measure that prevents service suppliers of the other Party to use their preferred mode of transport⁴ and their preferred transporter, whether private or public.

⁴ For further clarity, the “preferred mode of transport” includes continuation of the transport operation by road.

ARTICLE 12
Penalties and Fines

1. Each Party shall ensure that penalties and fines charged by its competent authorities for an infringement are non-discriminatory.
2. Where possible, each Party shall ensure that service suppliers are informed about the legal basis of the penalties and fines imposed on them by its competent authorities, as well as the available appeal procedures.

ARTICLE 13
Perishable Goods

Parties recognize the essential role of road transport for the timely delivery of perishable goods⁵ to the market and, with a view to preventing avoidable loss or deterioration of perishable goods, each Party shall endeavor to ensure that their timely delivery is not impaired by any measure, except when such measure is necessary for safety or security reasons.

ARTICLE 14
Mutual Recognition of Documents

For the purpose of road transport as defined in Article 1 (Definitions), each Party shall recognise as valid the:

- (a) vehicle's certificates; and
- (b) driving licences of professional drivers;

duly issued by the competent authority of the other Party in accordance with the Convention on Road Traffic done at Vienna, Austria, on 8 November 1968.

ARTICLE 15
Relationship with Other Agreements

In case of an inconsistency between any provision of this Agreement affecting the services covered by this Annex and a provision of another Agreement, the Agreement most favourable to the service supplier shall apply.

⁵ For purposes of this provision, perishable goods are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

ANNEX 8-5
TELECOMMUNICATION SERVICES

ARTICLE 1
Scope and Definitions

1. This Annex sets out the principles of the regulatory framework for telecommunications services, other than broadcasting and cable distribution of radio or television programming, where specific commitments are undertaken in Annex 8-1 (Schedules of Specific Commitments).
2. For the purposes of this Annex, telecommunications services shall not cover the services provided through network infrastructure by natural or juridical persons within their premises, which are used exclusively for individual or organisational needs without any commercial intention to provide any telecommunications services to third parties or to the public.
3. The GATS Annex on Telecommunications shall apply, *mutatis mutandis*, including Article 5 of that Annex for the supply of services included in Annex 8-1 (Schedules of Specific Commitments).
4. For greater certainty, nothing in this Annex shall be construed to prevent a telecommunications regulatory body from requiring the proper licence or other authorisation to supply each telecommunications service.
5. For the purposes of this Annex:

End-user means a final consumer of, or subscriber to, a telecommunications service, including a service supplier other than a supplier of telecommunications services and/or networks;

Essential facilities means facilities of a telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service;

Interconnection means linking with suppliers providing telecommunications networks or services in order to allow the users of a supplier to communicate with users of another supplier, and to access services provided by another supplier, where specific commitments are undertaken;

Non-discriminatory means treatment no less favourable than that accorded to any other user of like telecommunications networks or services in like circumstances;

Number portability means the ability of end-users of public telecommunications services to retain, for fixed telephone numbers at the same location and for mobile numbers at any location,

the same telephone numbers without impairment of quality, reliability, or convenience when switching between the same category of suppliers of telecommunications services;

Regulatory authority means the body or bodies charged with the regulation of telecommunications mentioned in this Annex;

Supplier with significant market power means a supplier that, either individually or jointly with others, enjoys a position equivalent to dominance, which is to say a position of economic strength affording it the power to behave to an appreciable extent independently of competitors, customers, and ultimately consumers;

Telecommunications network means the telecommunications infrastructure that permits telecommunications between and among defined network termination points;

Telecommunications services mean all services consisting of the transmission and reception of electro-magnetic signals but does not cover the economic activity consisting of the provision of content that requires telecommunications for its transport; and

Universal service means the set of services that must be made available to all users in the territory of a Party regardless of their geographical location and at an affordable price.¹

ARTICLE 2

Independent Regulatory Authority

1. Each Party's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of 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.
3. The tasks to be undertaken by a regulatory authority shall be made public in an easily accessible and clear form, in particular where those tasks are assigned to more than one body.
4. The regulatory authority shall exercise its powers transparently and in a timely manner.
5. The Parties shall ensure that the regulatory authority shall have the power to carry out market analysis on a regular basis in order to determine the effectiveness of competition in the relevant markets of telecommunications services. The Parties shall ensure that all necessary measures are taken upon a finding, in such a market analysis, that a relevant market is not effectively competitive or that the regulatory authority does not expect the market itself, without any intervention of the regulatory authority, to become competitive in a certain period of time. For this purpose, the regulatory authority shall impose obligations on the supplier found to have significant market power in such a market analysis, which will be valid until the market analysis shows the targets are

¹ The scope and implementation of universal services shall be decided by each Party.

achieved and/or the market is competitive.

6. Each Party shall ensure that service suppliers affected by the decisions of its regulatory authority have recourse to appeal to an independent administrative body and/or a court in accordance with the Party's law.

ARTICLE 3

Authorisation or Licencing to Provide Telecommunications Services

1. Where a licence is required for the supply of a telecommunications service, the regulatory authority of a Party shall make the following publicly available:
 - (a) the reasonable period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of individual licences.
2. The regulatory authority shall notify the applicant of the outcome of its application promptly after a decision has been taken. In case a decision is taken to deny an application for a licence, the regulatory authority of the Party shall make known to the applicant, upon request, the reason for the denial.
3. Where a licence is required for the supply of a telecommunications service, and if the applicable conditions are fulfilled, the regulatory 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 that Party's law.

ARTICLE 4

Competitive Safeguards

1. Each Party shall take all necessary measures in order to ensure a competitive market and consumer welfare, and for the purpose of preventing suppliers who, alone or together, are designated as having significant market power from engaging in or continuing anti-competitive practices, especially in the field of wholesale and retail pricing of the services. These anti-competitive practices include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation, price squeeze and/or predatory pricing, including the use of strong network effects;
 - (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 that are necessary for them to provide services.
2. Each Party shall make publicly available in advance the measures taken in accordance with paragraph 1.

ARTICLE 5
Scarce Resources

1. Each Party shall ensure that its procedures for the allocation and use of scarce telecommunications resources, including frequencies and numbers, are carried out in an objective, timely, transparent, and non-discriminatory manner, except those related to government use. Each Party shall make publicly available the current state of allocated frequency bands, but detailed identification of frequencies allocated for specific government uses shall not be required.
2. When assigning a spectrum for non-government radio-electric telecommunications services, each Party shall endeavour to rely, as a rule, on market-based approaches, taking full account of public interests.
3. Each Party retains the right to attribute and assign frequency bands, taking into account present and future needs and the availability of spectrum.
4. Each Party shall retain the right to establish, implement and maintain spectrum and frequency management policies that may have the effect of limiting the number of suppliers of telecommunications services, as long as this is done in a compatible way with other provisions of this Annex.

ARTICLE 6
Resolution of Telecommunications Disputes

Each Party shall ensure that suppliers of telecommunications services have recourse to an independent regulatory authority or another relevant body of the Party to resolve disputes regarding appropriate terms, conditions, and rates for interconnection and, in the event of a dispute arising between suppliers of telecommunications services in connection with rights and obligations that arise from Article 7 (Interconnection), a regulatory authority concerned shall, on request of either Party to the dispute, issue a binding decision to resolve the dispute in the shortest possible time and in any case within a reasonable period of time after the supplier requests interconnection.

ARTICLE 7
Interconnection

1. Each Party shall ensure that suppliers of telecommunications networks or services in its territory provide, directly or indirectly within the same territory, to other suppliers of telecommunications services the possibility to negotiate interconnection. Interconnection should in principle be agreed on the basis of commercial negotiations between the suppliers concerned.
2. Regulatory authorities shall ensure that suppliers that acquire information from another supplier during the process of negotiating interconnection arrangements use that information solely for the purpose for which it was supplied and respect at all times the confidentiality of information transmitted or stored.

3. Each Party shall ensure that a supplier with significant market power in its territory provides interconnection at any technically feasible point in the network. An interconnection point in the network shall be subject to negotiations between service suppliers and subject to technical feasibility. Such interconnection shall be provided:
 - (a) under non-discriminatory terms and conditions, including technical standards, specifications, rates, and quality;
 - (b) in a timely fashion, on terms and conditions (including technical standards and specifications), and at 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 service to be supplied; and
 - (c) upon request, and subject to technical and economic feasibility, 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.
4. To ensure transparency, the regulatory authority of each Party may decide on a case-by-case basis to request from its service suppliers designated as having significant market power to provide information regarding reference interconnection offers.

ARTICLE 8 Number Portability

Each Party shall ensure that suppliers of public telecommunications services in its territory provide number portability, for those services designated by that Party, without impairment to quality, reliability, or convenience, to the extent technically feasible, on a timely basis, and on reasonable and non-discriminatory terms and conditions.

ARTICLE 9 Universal Service

Each Party has the right to define the kind of universal service obligations it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided that they are administered in a transparent, non-discriminatory, objective, and neutral manner with respect to competition.

ARTICLE 10 Confidentiality of Telecommunications

1. Each Party shall ensure the confidentiality of telecommunications and related traffic data by means of a telecommunications network or service.
2. Each Party shall ensure that suppliers of public telecommunications transport networks or services in its territory take appropriate steps to protect, *inter alia*:

- (a) the privacy of individuals in relation to the processing and dissemination of personal data;
 - (b) the confidentiality of individual records; and
 - (c) the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of telecommunications services. Data and information obtained by a telecommunications service supplier shall only be used for the purpose of providing those services.
3. Nothing in this Annex restricts the right of a Party to protect personal data, personal privacy, and the confidentiality of individuals' records and accounts, and other information protected under law.

ANNEX 8-6
FINANCIAL SERVICES

ARTICLE 1
Scope and Definitions

1. This Annex applies to measures by a Party affecting trade in financial services.¹
2. For the purposes of “services” as defined in Article 8.1 (Definitions), “services supplied in the exercise of governmental authority” mean the following:
 - (a) activities conducted by a central bank, monetary authority, or any other public entity in pursuit of monetary or exchange rate policies;
 - (b) activities forming part of a statutory system of social security or public retirement plans; and
 - (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.
3. For the purposes of “services” as defined in Article 8.1 (Definitions), if a Party allows any of the activities referred to in subparagraphs 2(b) or 2(c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.
4. The definition of the term “a service supplied in the exercise of governmental authority” in Article 8.1 (Definitions) shall not apply to services covered by this Annex.
5. For the purposes of this Annex:

Financial services mean any service of a financial nature offered by a financial service supplier of a Party. Financial services include the following activities:

- (a) insurance and insurance-related services:
 - (i) direct insurance (including co-insurance): life; non-life;
 - (ii) reinsurance and retrocession;
 - (iii) insurance inter-mediation, such as brokerage and agency; and
 - (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;
- (b) banking and other financial services (excluding insurance):

¹ “Trade in financial services” shall be understood in accordance with the definition of “Trade in services” in Article 8.1 (Definitions).

- (i) acceptance of deposits and other repayable funds from the public;
- (ii) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions;
- (iii) financial leasing;
- (iv) all payment and money transmission services, including credit, charge, and debit cards, traveller's cheques, and banker's drafts;
- (v) guarantees and commitments;
- (vi) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:
 - (A) money market instruments (including cheques, bills, and 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; and
 - (F) other negotiable instruments and financial assets, including bullion;
- (vii) 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;
- (viii) money broking;
- (ix) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;
- (x) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (xi) provision and transfer of financial information and financial data processing and related software; and

- (xii) advisory, inter-mediation and other auxiliary financial services on all the activities listed in subparagraphs (i) through (xi), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions, and on corporate restructuring and strategy;

Financial service supplier means any natural person or juridical person of a Party that seeks to provide or provides financial services and does not include a public entity;

New financial service means a service of a financial nature, including services related to existing and new products, or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but that is supplied in the territory of the other Party;

Public entity means:

- (a) a government, central bank, or 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
- (b) a private entity performing functions normally performed by a central bank or monetary authority, when exercising those functions;

Self-regulatory body means a non-governmental body as recognised by each Party as a self-regulatory body, and which exercises regulatory or supervisory authority over financial service suppliers by delegation from that Party, when exercising such authority.

ARTICLE 2

Prudential Carve-Out

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from adopting or maintaining measures for prudential reasons, which include the protection of investors, depositors, policy-holders, and/or insureds or persons to whom a fiduciary duty is owed by a financial service supplier, or ensuring the integrity and stability of that Party's financial system.
2. Measures referred to in paragraph 1 shall not be more burdensome than necessary to achieve their aim, and where they do not conform with the other provisions of this Chapter, they shall not be used as a means of avoiding that Party's commitments or obligations under such provisions.
3. Nothing in this Chapter shall be construed to require a Party to disclose information relating to the affairs and accounts of individual consumers or any confidential or proprietary information in the possession of public entities.

4. For greater certainty, a Party may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.

ARTICLE 3

Transparency

The Parties recognise that transparent regulations and policies governing the activities of financial service suppliers are important in facilitating access of foreign financial service suppliers to, and their operations in, each other's markets. Each Party commits to promoting regulatory transparency in financial services.

ARTICLE 4

Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant to financial service suppliers of the other 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.

ARTICLE 5

New Financial Services

Recognising the rapid development of the financial services market, for greater certainty the Parties reaffirm their right to regulate and introduce new regulations regarding the supply of new financial services within their territories.

ARTICLE 6

Expeditious Application Procedures

1. 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.
2. The competent authorities of each Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. In case a decision is taken to deny an application, the reason for the denial shall, to the extent practicable, be made known to the applicant.
3. Where a licence² is required for the supply of banking and insurance services, and if the applicable requirements are fulfilled, the competent authorities of a Party shall reach a decision within six months after the submission of an application that is considered complete under that Party's domestic laws and regulations.

² For Türkiye, an establishment licence and an operation licence may be different and may be required separately.

ARTICLE 7
Dispute Settlement

Panels established pursuant to Chapter 14 (Dispute Settlement) for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

ARTICLE 8
Recognition

1. A Party may recognise prudential measures of a third party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between that Party and the third party, or may be accorded autonomously.
2. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1 with a third party, whether at the time of entry into force of this Agreement or thereafter, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones 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 recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

ANNEX 14-1
RULES OF PROCEDURE

Timetable

1. After consulting the Parties, the panel shall, whenever possible within 7 days of the appointment of the final panellist, fix the timetable for the panel process. The indicative timetable attached to this Annex should be used as a guide.
2. The panel proceeding shall, as a general rule, not exceed 120 days from the date of composition of the panel until the date of the final report, unless the Parties otherwise agree.
3. Should the panel consider there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it.

Written Submissions and Other Documents

4. Unless the panel otherwise decides, the complaining Party shall deliver its first written submission to the panel no later than 20 days from the date of appointment of the final panellist. The respondent Party shall deliver its first written submission to the panel no later than 20 days from the date of delivery of the complaining Party's first written submission. Copies shall be provided for each panellist.
5. Each Party shall also provide a copy of its first written submission to the other Party at the same time as it is delivered to the panel.
6. Within 10 days of the conclusion of the hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.
7. The Parties shall transmit all information, written submissions, written versions of oral statements, and responses to questions put by the panel to the other Party to the dispute at the same time as it is submitted to the panel.
8. All written documents provided to the panel or by one Party to the other Party shall also be provided in electronic form.
9. Minor errors of a clerical nature in any request, notice, written submission, or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

Operation of the Panel

10. The chairperson of the panel shall preside at all of its meetings. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

11. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel. The reports of panels shall be drafted without the presence of the Parties and shall take into account the information provided and the statements made.
12. Opinions expressed in the panel report by individual panellists shall be anonymous.

Hearings

13. The Parties shall be given the opportunity to attend hearings and meetings of the panel.
14. The timetable established in accordance with paragraph 1 shall provide for at least one hearing for the Parties to present their cases to the panel.
15. The panel may convene additional hearings if the Parties so agree.
16. All panellists shall be present at hearings. Panel hearings shall be held in closed session with only the panellists and the Parties in attendance. However, in consultation with the Parties, assistants, translators, or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.
17. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the respondent Party are afforded equal time to present their case. The panel shall conduct the hearing in the following manner: argument of the complaining Party; argument of the respondent Party; reply of the complaining Party; counter-reply of the respondent Party; closing statement of the complaining Party; and closing statement of the respondent Party. The chairperson may set time limits for oral arguments to ensure that each Party is afforded equal time.

Questions

18. The panel may direct questions to either Party at any time during the proceeding. The Parties shall respond promptly and fully to any request by the panel for such information as the panel considers necessary and appropriate.
19. Where the question is in writing, each Party shall also provide a copy of its response to such questions to the other Party at the same time as it is delivered to the panel. Each Party shall be given the opportunity to provide written comments on the response of the other Party.

Confidentiality

20. The panel's hearings and the documents submitted to it shall be confidential. Each Party shall treat as confidential all information submitted to the panel by the other Party which that Party has designated as confidential.
21. Where a Party designates as confidential its written submissions to the panel, it shall, on request of the other Party, provide the panel and the other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public no later than 10 days after the date of request. Nothing in this Annex shall prevent a Party from disclosing statements of its own positions to the public.

Working language

22. The working language of the panel proceeding, including for written submissions, oral arguments or presentations, the report of the panel, and all written and oral communications between the Parties and with the panel, shall be English.

Venue

23. The venue for the hearings of the panel shall be decided by agreement between the Parties. If there is no agreement, the first hearing shall be held in the territory of the respondent Party, and any additional hearings shall alternate between the territories of the Parties.

Expenses

24. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceeding, including those paid to its assistants, designated note takers, or other individuals that it retains.

Indicative Timetable for the Panel

Panel established on xx/xx/xxxx.

1. Receipt of first written submissions of the Parties:
 - (a) complaining Party: 20 days after the date of appointment of the final panellist;
 - (b) respondent Party: 20 days after (a);
2. Date of the first hearing with the Parties: 20 days after receipt of the first submission of the respondent Party;
3. Receipt of written supplementary submissions of the Parties: 10 days after the date of the first hearing;

4. Issuance of interim report to the Parties: 90 days after the date of composition of the panel;
5. Deadline for the Parties to provide written comments on the interim report: 15 days after the issuance of the interim report; and
6. Issuance of final report to the Parties: within 120 days after the date of composition of the panel.

ANNEX 14-2 CODE OF CONDUCT FOR PANELLISTS

Definitions

For the purposes of this Annex:

Assistant means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist;

Panellist means a member of a panel established under Article 14.8 (Establishment of a Panel);

Proceeding, unless otherwise specified, means the proceeding of a panel under this Chapter; and

Staff, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants.

Responsibilities Concerning the Process

1. Every panellist shall avoid impropriety or bias and the appearance of impropriety or bias, shall be independent and impartial, shall avoid direct and indirect conflicts of interest, and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement proceeding are preserved. Former panellists shall comply with the obligations established in paragraphs 17 through 20.

Disclosure Obligations

2. Prior to confirmation of his or her selection as a panellist under this Agreement, a candidate shall disclose any interest, relationship, or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interest, relationship, or matter.
3. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interest, relationship, or matter referred to in paragraph 2 and shall disclose them by communicating them in writing to the Joint Committee for consideration by the Parties. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such interest, relationship or matter that may arise during any stage of the proceeding.

Performance of Duties by Panellists

4. A panellist shall comply with the provisions of this Chapter and any applicable rules of procedure adopted in conformity with Annex 14-1 or Article 14.16 (Procedures of the Panel).

5. On selection, a panellist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.
6. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.
7. A panellist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.
8. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with, paragraphs 1 through 3 and 18 through 20 of this Annex.
9. A panellist shall not engage in *ex parte* contacts concerning the proceeding.
10. A panellist shall not communicate matters concerning actual or potential violations of this Annex by another panellist unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex.

Independence and Impartiality of Panellists

11. A panellist shall be independent and impartial. A panellist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.
12. A panellist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party, or fear of criticism.
13. A panellist 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 the panellist's duties.
14. A panellist shall not use his or her position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.
15. A panellist shall not allow past or existing financial, business, professional, family, social relationships or responsibilities to influence the panellist's conduct or judgment.
16. A panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

17. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was improper or biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

Maintenance of Confidentiality

18. A panellist or former panellist shall not at any time disclose or use any non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.
19. A panellist shall not disclose a panel report, or parts thereof, prior to its publication.
20. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view, except as required by legal or constitutional requirements.