

**Comprehensive Economic
Partnership Agreement
between
the United Arab Emirates
and
the Republic of Costa Rica**

PREAMBLE

The Governments of the United Arab Emirates (hereinafter referred to as the “UAE”) and of the Republic of Costa Rica (hereinafter referred to as “Costa Rica”) hereinafter referred to individually as a “Party” and collectively as “Parties”;

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

DETERMINED to build on their respective rights and obligations under the Marrakesh Agreement Establishing the World Trade Organization;

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

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

AIMING to promote transfer of technology and expand trade;

CONVINCED that the establishment of a free trade area will provide a more favourable climate for the promotion and development of economic relations on trade and investment matters 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 establishing a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

RECOGNIZING their inherent right to regulate and resolved to preserve the flexibility of the Parties to set legislative and regulatory priorities, and protect legitimate public welfare objectives, such as health, safety, environmental protection, conservation of living or non-living exhaustible natural resources, integrity and stability of the financial system, and public morals, in accordance with the rights and obligations provided in this Agreement;

HAVE AGREED, in pursuit of the above, to conclude the following Comprehensive Economic Partnership Agreement on Trade and Investment (hereinafter referred to as “this Agreement” or “CEPA”):

CHAPTER 1 INITIAL PROVISIONS AND GENERAL DEFINITIONS

Section A: Initial Provisions

Article 1.1: Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in accordance with Article XXIV of the General Agreement on Tariffs and Trade and Article V of General Agreement on Trade in Services and to promote opportunities for market access and trade liberalization for goods, services and investments; strengthen development of the digital economy; and deepen economic cooperation between the Parties.

Article 1.2: Objectives

1. The objectives, as elaborated more specifically through this Agreement, are, among others, to:

- (a) encourage expansion and diversification of trade between the Parties;
- (b) eliminate barriers to trade in, and facilitate the cross-border movement of, goods and services between the territories of the Parties;
- (c) promote conditions of fair competition in the free trade area;
- (d) substantially increase investment opportunities in the territories of the Parties;
- (e) provide adequate and effective protection and enforcement of intellectual property rights in each Party's territory;
- (f) create effective procedures for the implementation and application of this Agreement, for its joint administration, and for the resolution of disputes; and
- (g) establish a framework for further bilateral, regional, and multilateral cooperation to expand and enhance the benefits of this Agreement.

2. The Parties shall interpret and apply the provisions of this Agreement in the light of its objectives set out in paragraph 1 and in accordance with applicable rules of international law.

Article 1.3: Geographical Scope

This Agreement shall apply:

- (a) for Costa Rica, its national territory including air and maritime space, where the State exercises complete and exclusive sovereignty or special jurisdiction in accordance with Articles 5 and 6 of the Constitution of the Republic of Costa Rica and international law; and
- (b) for the UAE, its land territories, internal waters, including its Free Zones, 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 1.4: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which such 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.
3. For greater certainty, this Agreement shall not be construed to derogate or nullify from any international legal obligation between the Parties that provides for more favorable treatment of goods, services, investments, or persons than that provided for under this Agreement.

Article 1.5: Extent of Obligations

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 territories.
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 1.6: Transparency

Each Party shall ensure that its laws, regulations, procedures, and respecting any matter covered by this Agreement, as well as their respective international agreements regarding trade and investment that may affect the operation of this Agreement, are published, or otherwise made publicly available in such a manner as the other Party to become acquainted with them.

Article 1.7: Confidential Information and Notification and Provision of 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 particular enterprises, public or private.
3. To the extent possible, each Party shall notify the other Party of any measure that the Party considers might materially affect the operation of this Agreement.
4. On request of the other Party, a Party shall with reasonable period of time, provide information and respond to questions pertaining to any measure. whether or not that other Party has been previously notified of that measure.
5. Any notification or information provided under this Article shall be without prejudice as to whether the measure is consistent with this Agreement.
6. Any information, request or notification provided under this Chapter shall be provided to the other Party through the contact points established in Article 17.2 (Communications), unless otherwise established in this Agreement or subsequently agreed by the Parties.

Section B: General Definitions

Article 1.8: General Definitions

For the purposes of this Agreement:

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

Anti-Dumping Agreement means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 contained in Annex 1A to the WTO

Agreement;

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 contained 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 contained in Annex 2 to the WTO Agreement;

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

GATT 1994 means the General Agreement on Tariffs and Trade 1994 contained in Annex 1A 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 contained 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 form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

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

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

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

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

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

WTO means the World Trade Organization; and

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

CHAPTER 2

TRADE IN GOODS

Article 2.1: Definitions

For the purposes of this Chapter:

customs authority means the authority that, according to the legislation of each Party, is responsible for the administration and enforcement of customs laws and regulations of the Party. In the case of the UAE, it shall be the Federal Authority for Identity, Citizenship, Customs & Port Security and in the case of Costa Rica, the National Customs Service (*Servicio Nacional de Aduanas*).

customs duty refers to any duty or charge of any kind imposed in connection with the importation of a product, including any form of surtax or surcharge in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed in conformity with Article III of the GATT 1994;
- (b) safeguard, anti-dumping or countervailing duty that is applied consistently with the provisions of this Agreement, Article XIX of the GATT 1994, the Safeguards Agreement, Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement; or
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered and which does not represent a direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes.

inward processing means customs procedure under which certain goods can be brought into a Customs territory conditionally relieved from payment of import duties and taxes, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation.

import licensing means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party.

Article 2.2: Scope

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

Article 2.3: National Treatment on Internal Taxation and Regulation

1. The Parties 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 form part of this Agreement, *mutatis mutandis*.
2. Paragraph 1 shall not apply to the measures set out in Annex 2A (National Treatment and Import and Export Restrictions).

Article 2.4: Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, including as explicitly set out in each Party's schedule in Annex 2B (Elimination of Customs Duties), 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, Costa Rica shall eliminate its customs duties applied on goods originating from the UAE in accordance with Annex 2B (Elimination of Customs Duties) and the UAE shall eliminate its customs duties on goods originating from Costa Rica in accordance with Annex 2B (Elimination of Customs Duties).
3. Where a Party reduces its most-favored-nation (hereinafter "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 2B (Elimination of Customs Duties).

Article 2.5: Acceleration or Improvement of Tariff Commitments

1. Upon request of a Party, the other Party shall consult with the requesting Party to consider accelerating or improving the scope of the elimination of customs duties as set out in its schedule of tariff commitments in Annex 2B (Elimination of Customs Duties).
2. Further commitments between the Parties to accelerate or improve the scope of the elimination of a customs duty on a good or to include a good in Annex 2B (Elimination of Customs Duties) 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 improving the scope of the elimination of customs duties set out in its schedule in Annex 2B

(Elimination of Customs Duties) on originating goods. Any such unilateral acceleration or improvement of the scope of the elimination of customs duties will not permanently supersede any duty rate or staging category determined pursuant to their respective Schedule nor serve to waive that Party's right to raise the customs duty back to the level established in its schedule in Annex 2B (Elimination of Customs Duties) following a unilateral reduction.

Article 2.6: Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be in conformity with the Harmonized Commodity Description and Coding Systems (HS) and its amendments. Each Party shall ensure consistency in applying its laws and regulations to the tariff classification of originating goods of the other Party.
2. The Parties shall mutually decide whether any revisions are necessary to implement Annex 2B (Elimination of Customs Duties) due to periodic amendments and transposition of the HS Code.
3. If the Parties decide that revisions are necessary in accordance with paragraph 2, the transposition of the schedules of tariff commitments in Annex 2B (Elimination of Customs Duties) shall be carried out in accordance with the methodologies and procedures adopted by the Joint Committee.
4. Each Party shall ensure that the transposition of its schedule of tariff commitments under paragraph 3 does not afford less favourable treatment to an originating good of the other Party set out in its schedule of tariff commitments in Annex 2B (Elimination of Customs Duties).
5. A Party may introduce new tariff splits or eliminate tariff splits, as a result of the corresponding HS amendment, provided that the preferential conditions applied in the new transposition of each Party's schedule of tariff commitments in Annex 2B (Elimination of Customs Duties) are not less preferential than those applied originally.

Article 2.7: Import and Export Restrictions

1. 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 GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.
2. Paragraph 1 shall not apply to the measures set out in Annex 2A (National Treatment and Import and Export Restrictions).

Article 2.8: 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*.

2. Before applying any new or modified import licensing procedure, a Party shall publish it in such a manner as to enable governments and traders to become acquainted with it, including through publication on an official government internet site. To the extent possible, that Party shall do so at least 20 days before the new procedure or modification takes effect. Upon request of the other Party, the Party shall exchange information concerning its implementation in a reasonable period.

3. Within 30 days after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:

- (a) include the information specified in Article 5 of the Import Licensing Agreement; and
- (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.

Article 2.9: 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 2.10: Export Subsidies

Upon entry into force of this Agreement and in accordance with the provisions of the SCM Agreement, Agreement on Agriculture and 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, neither Party shall maintain, introduce or reintroduce export subsidies or other measures with equivalent effect on any good destined for the territory of the other Party.

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.

Article 2.11: 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 2.12: Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretive notes, 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 GATT 1994, and safeguard, anti-dumping and countervailing duties) imposed on, or in connection with, importation or exportation of goods are limited in amount to the approximate cost of services rendered, and shall not represent an indirect protection to 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 2.13: Non-Tariff Measures

1. 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 for those adopted in conformity with Article 2.7 of this Agreement, the SPS and TBT Agreements or any other WTO rules.
2. Each Party shall ensure that its laws, regulations, procedures, and administrative rulings relating to non-tariff measures do not create unnecessary obstacles to trade with the other Party.
3. If a Party considers that a non-tariff measure of the other Party is creating an unnecessary obstacle to trade, that Party may nominate such a non-tariff measure for review by the Subcommittee on Trade in Goods by notifying through written request letter, which shall be submitted at least 30 days before the date of the next scheduled meeting of the Subcommittee on Trade in Goods. A nomination of a non-tariff measure for review shall include reasons for its nomination, how the measure adversely affects trade between the Parties, and if possible, suggested solutions. The Subcommittee on Trade in Goods shall

immediately review the measure with a view to securing a mutually agreed solution to the matter. Review by the Subcommittee on Trade in Goods is without prejudice to the Parties' rights under Chapter 15 (Dispute Settlement).

Article 2.14: 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 2.15: Temporary Admission of Goods

1. Each Party shall, in accordance with its respective domestic law, grant temporary admission free of customs duties for the following goods imported from the other Party, regardless of their origin:

- (a) professional and scientific equipment, including their spare parts, and including equipment for the press or television, software, and broadcasting and cinematographic equipment, 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;
- (b) goods intended for display, demonstration or use at theaters, exhibitions, fairs, or other similar events;
- (c) commercial samples and advertising films and recordings;
- (d) goods admitted for sports purposes;
- (e) containers and pallets that are used for the transportation of equipment or used for refilling; and
- (f) goods entered for inward processing.

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. Neither Party may condition the temporary admission of a good referred to in paragraph 1, other than to require that the good:

- (a) not be sold or leased while in its territory;

- (b) be accompanied by a security in an amount no greater than the custom duties and any other tax imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (c) be capable of identification when exported;
- (d) be exported in accordance with the time period granted for temporary admission in accordance with its domestic law related to the purpose of the temporary admission;
- (e) not be admitted in a quantity greater than is reasonable for its intended use; or
- (f) be otherwise admissible into the importing Party's territory under its law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, that Party may apply the customs duty, and any other tax or charge that would normally be owed on the importation of the good and any other charges or penalties provided for under its law.

5. 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, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

6. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than that through which it was admitted in accordance with its customs procedures.

7. Each Party shall provide that the importer of a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed 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 good can be so destroyed.

Article 2.16: Goods Re-Entered After Repair or Alteration

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory in accordance with its laws and procedures after that good has been temporarily 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 the territory from which the good was exported, except that a customs duty or other taxes 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 shall apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

3. For purposes of this Article, “repair” or “alteration” does not include an operation or process that:

- (a) destroys a good’s essential characteristics or creates a new or commercially different good;
- (b) transforms an unfinished good into a finished good; or
- (c) results in a change of the classification at a six-digit level of the Harmonized System (HS).

Article 2.17: Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

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

- (a) such samples be imported solely for the solicitation of orders for goods or 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 the materials nor the packets form part of a larger consignment.

Article 2.18: Subcommittee on Trade in Goods

1. The Parties hereby establish a Subcommittee on Trade in Goods under the Joint Committee comprising representatives of each Party.

2. The Subcommittee shall meet, in person or by any other technological means as determined by the Parties, at such times as agreed by the Parties and when they deem it appropriate, to consider matters arising under this Chapter.

3. The functions of the Subcommittee shall include, inter alia:

- (a) monitoring and reviewing the implementation and administration of this Chapter, and making report and recommendation, if appropriate;
- (b) promoting trade in goods between the Parties, including through consultations on accelerating or improving 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 the application of non-tariff measures 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 technical cooperation needs regarding Trade in Goods matters;
- (e) reviewing the amendments to the Harmonized System (HS) 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 (HS) and Annex 2B (Elimination of Customs Duties) and national nomenclatures;
- (f) consulting on and endeavoring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System (HS), including adoption and review of transposition methodologies and guidelines;
- (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 work that the Joint Committee may assign to it; and
- (i) reviewing and monitoring any other matter related to the implementation of this Chapter.

Annex 2A
National Treatment and Import and Export Restrictions²

The provisions of Articles 2.3 and 2.7 shall not apply to measures adopted by:

Section A: Measures of Costa Rica

- (a) controls on the import of crude oil, its fuel, derivatives, asphalt, and gasoline pursuant to Law No. 7356 of September 6, 1993 and its amendments;
- (b) controls on the export of wood in logs and boards from forests pursuant to Law No. 7575 of April 16, 1996 and its amendments;
- (c) controls on the export of hydrocarbons pursuant to Law No. 7399 of May 3, 1994 and its amendments;
- (d) controls on the export of coffee pursuant to Law No. 2762 of June 21, 1961 and its amendments;
- (e) controls on the import and export of ethanol and crude rums pursuant to Law No. 8 of October 31, 1885 and its amendments;
- (f) controls to establish a minimum export price for bananas, pursuant to Law No. 7472 of January 19, 1995 and its amendments; and
- (g) actions authorized by the Dispute Settlement Body of the WTO.

Section B: Measures of United Arab Emirates

- (a) controls and charges maintained by the UAE on the export of waste materials pursuant to Cabinet Resolutions No. 118 of November 27, 2023 and No. 131 of December 15, 2023 on the valorization of waste materials and their amendments ;
- (b) subject to UAE law, imports of non-halal meat; and
- (c) actions authorized by the Dispute Settlement Body of the WTO.

² For greater certainty, if, after the entry into force of this Agreement, a Party takes a decision to extend the application of national treatment, or to reduce or eliminate restrictions to any product(s) listed in this Annex, whether by amending, derogating from, or abrogating a law referred to in this Annex, such Party shall apply that treatment on any such product(s) originating from the other Party.

Annex 2B

Elimination of Customs Duties

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.4 (Elimination of Customs Duties):

- (a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;
- (b) duties on originating goods provided for in the items in staging category B3 in a Party's Schedule shall be removed in three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1st of year 3;
- (c) duties on originating goods provided for in the items in staging category B5 in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1st of year 5;
- (d) duties on originating goods provided for in the items in staging category B10 in a Party's Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1st of year 10;
- (e) goods provided for in the items in staging category E in a Party's Schedule shall be exempted from tariff elimination, pursuant to Article 2.4.1 above;
- (f) goods provided for in the items in staging category S in UAE's Schedule shall be exempted from tariff elimination, pursuant to Article 2.4.1 above; and
- (g) goods provided for in the items in staging category P in UAE's Schedule shall be exempted from tariff elimination, pursuant to Article 2.4.1 above.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party's Schedule to this Annex.

3. For the purpose of the elimination of customs duties in accordance with Article 2.4 (Elimination of Customs Duties), interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0.01 of the official monetary unit of the importing Party.

4. For purposes of this Annex and a Party's Schedule, **year 1** means the year the Agreement enters into force as provided in Article 18.6 (Entry into Force).

5. For purposes of this Annex and a Party's Schedule, beginning in **year 2**, each annual stage of tariff reduction shall take effect on January 1st of the relevant year.

6. The Parties' schedules attached to this Annex constitute an integral part of this Agreement.

CHAPTER 3

RULES OF ORIGIN

Article 3.1: 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 seedstock such as eggs, fry, fingerlings, and larvae, by intervention in the rearing or growth processes to enhance production, such as, *inter alia*, regular stocking, feeding, and protection from predators;

competent authority means:

- (a) for Costa Rica, the Costa Rican Foreign Trade Corporation (*Promotora del Comercio Exterior de Costa Rica, PROCOMER*), or its successor; and
- (b) for UAE, the Ministry of Economy, or its successor;

consignment means goods 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;

customs authority means:

- (a) for Costa Rica, the National Customs Service (*Servicio Nacional de Aduanas*); and
- (b) for UAE, the Federal Authority for Identity, Citizenship, Customs & Port Security (ICP);

customs value means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);

generally accepted accounting principles means the recognised consensus or substantial authoritative support in the territory of a Party, with respect to the recording of revenues, expenses, costs, assets, and liabilities, the disclosure of information, and the preparation of financial statements. These principles may encompass broad guidelines of general application, as well as detailed standards, practices, and procedures;

good means any merchandise, article, material that is, among others, obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting or manufacturing, even if it is intended for later use in another manufacturing operation;

Harmonized System (“HS”) means the Harmonized Commodity Description and Coding System, including its general rules of interpretation and legal notes, as adopted and implemented by the Parties in their respective national laws;

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

material means a good that is used in the production of another good, including any ingredient, raw material, component or part;

non-originating goods / non-originating materials mean goods or materials that does not qualify as originating under this Chapter and (or) goods or materials of undetermined origin;

originating goods / originating materials mean goods or materials that qualify as originating under this Chapter;

production means growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, manufacturing, processing, assembling, among others.

Section A: Origin Determination

Article 3.2: Originating Goods

1. For the purposes of implementing this Agreement, goods shall be considered as originating in territory of a Party, if:

- (a) goods are wholly obtained or produced in territory of a Party, according to Article 3.3;
- (b) goods are not wholly obtained or produced in territory of a Party, provided that the good has undergone sufficient working or processing according to Article 3.4; or
- (c) goods produced entirely in territory of a Party, exclusively from materials that qualify as originating pursuant to the provisions of this Chapter.

2. In each case provided in paragraph 1, the goods satisfied all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained or Produced Goods

For the purposes of Article 3.2.1. (a), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

- (a) plants and plants goods grown, gathered and harvested in the territory of a Party;
- (b) live animals born and raised in the territory of a Party;
- (c) goods obtained from live animals in the territory of a Party;
- (d) mineral goods and natural resources extracted or taken from the territory of a Party;
- (e) goods obtained from hunting, trapping, collecting, capturing, fishing or aquaculture conducted in the territory of a Party;
- (f) goods of sea fishing and other marine goods taken from outside the territory of a Party by a vessel and/or produced or obtained by a factory ship registered, recorded, or licensed with a Party and flying its flag;
- (g) goods, other than goods of sea fishing and other marine goods, taken or extracted from the seabed or the subsoil outside the territorial waters of a Party by a Party or a person of a Party, provided that such a Party or such a person of a Party has the right to exploit such seabed, or subsoil in accordance to international law and its legislation;
- (h) raw materials recovered from used goods collected in the territory of a Party;
- (i) wastes or scraps resulting from manufacturing or processing operations conducted in the territory of a Party;
- (j) used goods collected in the territory of a Party, provided that such goods are fit only for recovery of raw materials; and
- (k) goods produced or obtained in the territory of a Party exclusively from goods referred to in subparagraphs (a) through (j) of this Article.

Article 3.4: Sufficient Working or Processing

1. For the purposes of Article 3.2.1. (b), a good shall be considered to have undergone sufficient working or processing and shall be deemed to be originating if the good satisfy any of the following:

- (a) a Change in Tariff Heading (CTH), which means that all non-originating materials used in the production of the good have undergone a change in HS tariff classification at the 4-digit level; or
- (b) a Qualifying Value Content (QVC) not less than 35% when calculated on the basis of the Ex-Works value.

2. Notwithstanding paragraph 1, if the good falls within the classifications included in the Product Specific Rules (PSR) list in Annex 3A (Product Specific Rules), then the good shall satisfy the specific rule detailed therein.

3. For the purposes of paragraphs 1 and 2, the QVC shall be calculated as follows:

$$QVC = \frac{Ex\ Works\ Value - V.N.M}{Ex\ Works\ Value} * 100$$

where:

QVC is the qualifying value content of a good expressed as a percentage;

Ex-Works Value is the price paid for the good Ex-Works to the manufacturer in the Parties 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 good obtained is exported;

V.N.M is the customs value of the non-originating materials at the time of importation, inclusive freight and insurance costs incurred in transporting the material to the importation port or place in the territory of the Party where the producer of the good is located or the earliest ascertained price paid or payable in the Party where the production of the goods takes place for all non-originating materials that are acquired by the producer in the production of the good. When the producer of a good acquires non-originating materials within that Party, the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

Article 3.5: Intermediate Materials

When an originating intermediate material is used in the production of a good, no account shall be taken of the non-originating materials contained in such intermediate material for the purposes of determining the originating status of the good.

Article 3.6: Accumulation

1. An originating good of a Party which is used in the working or processing in the territory of the other Party as material for finished goods shall be deemed as a material originating in the territory of the latter Party where the working or processing of the finished goods has taken place.

2. Notwithstanding paragraph 1, an originating good from a Party that does not undergo processing beyond insufficient operations listed in Article 3.8 in the other Party shall retain its originating status of the former Party.

3. The Parties may accumulate origin with third countries, including countries with which both Parties have trade agreements, provided that the Joint Committee establishes, through a decision, the necessary conditions for the application of this paragraph.

Article 3.7: Tolerance (De Minimis)

1. Notwithstanding Article 3.4, a good will be considered to have undergone a change in tariff classification if the value of all non-originating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 10% of the Ex-Works value of the good, provided that the good satisfies all other applicable requirements of this Chapter.

2. The value of non-originating materials referred to in paragraph 1 shall be included in the value of the non-originating materials for any applicable qualifying value content requirement.

Article 3.8: Insufficient Working or Processing

1. 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 3.4 are satisfied:

- (a) slaughter of animals;
- (b) operations to ensure the preservation of goods in good condition during transport and storage, such as drying, freezing, ventilation, cooling, removal of damaged parts and like operations;
- (c) sifting, simple classifying or sorting, washing, cutting, sharpening, simple grinding;
- (d) cleaning, including removal of dust, oxide, oil, paint or other coverings;
- (e) simple painting and polishing operations;
- (f) testing or calibration;
- (g) placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (h) simple mixing of goods, whether or not of different kinds;
- (i) simple assembly of parts of articles to constitute a complete good or disassembly of goods into parts;

- (j) changes of packing, unpacking or repacking operations, and breaking up and assembly of consignments;
- (k) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
- (l) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- (m) mere dilution with water or another substance that does not materially alter the characteristics of the goods; and
- (n) a combination of two or more operations specified in subparagraphs (a) to (m).

2. For the purposes of paragraph 1 above, the term “simple” will be defined as following:

- (a) “Simple” generally describes an activity which does not need special skills, machines, apparatus or equipment specially produced or installed for carrying out the activity.
- (b) “Simple mixing” generally describes an activity which does not need special skills, machine, apparatus or equipment specially produce or install for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

Article 3.9: Indirect Materials

In order to determine whether a good is an originating good, no account shall be taken of the origin of the following indirect materials which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) other materials or goods 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 good.

Article 3.10: Accessories, Spare Parts, Tools

1. Accessories, spare parts, tools, and instructional or other information materials delivered with a good that form part of the good's standard accessories, spare parts, tools, and instructional or other information materials shall be regarded as a part of the good, and shall be disregarded in determining whether or not all the non-originating materials used in the production of the originating goods undergo the applicable change in tariff classification provided that:

- (a) the accessories, spare parts, tools, and instructional or other information materials are classified with and not invoiced separately from the good; and
- (b) the quantities and value of the accessories, spare parts, tools, and instructional or other information materials presented with the good are customary for the good.

2. Notwithstanding paragraph 1, if the goods are subject to QVC requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the goods.

Article 3.11: 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 Rule 5 of the General Rules for the Interpretation 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 Article 3.4.1. (a) and 3.4.2.

2. If the good is subject to qualifying value content (QVC) requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 3.12: Packing Materials and Containers for Transportation and Shipment

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

Article 3.13: Fungible Goods and Materials

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, in case of any difficulty, through the use of any inventory management method, such as

averaging, last-in-first-out (LIFO), or first-in-first out (FIFO), 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 of this Article 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 3.14: Sets of Goods

1. Sets, as defined in General Rule 3 of the HS, shall be regarded as originating when all component goods of the set are originating. However, 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 non-originating goods does not exceed 15% of the Ex-Works value of the set.

2. The provisions in paragraph 1 of this Article shall prevail over the provisions set out in Article 3.4.

Section B: Territorial Requirements

Article 3.15: Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 3.2 must be fulfilled without interruption in the territory of the Party.

2. Where originating goods exported from the territory of a Party to a non-Party, return to the exporting Party, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authority that:

- (a) the returning goods are the same as those exported; and
- (b) the returning goods have not undergone any operation beyond that necessary to preserve them in good condition while in that non-Party or while being exported.

3. Notwithstanding paragraphs 1 and 2, the acquisition of originating status set out in Article 3.2 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 any of the Parties or have undergone working or processing beyond the operations referred to in Article 3.8 prior to being exported;

- (b) it can be demonstrated to the satisfaction of the customs authority 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 15% of the Ex-Works value of the end good for which originating status is claimed;
- (c) the conditions set out in Article 3.7 shall not apply the said material as referred to in paragraph 3 when determining the origin of the final good; and
- (d) information relevant to this Article may be indicated in the Certificate of Origin.

4. For the purposes of applying the provisions of paragraph 3, total added value shall be taken to mean all costs arising outside the Party, including the value of the materials incorporated there.

5. Any working or processing of the kind covered by the provisions of this Article and done outside the Party shall be done under the outward processing arrangements or similar arrangements.

6. Paragraphs 2 to 5 shall be applicable after the Joint Committee has adopted a decision accepting its application.

Article 3.16: Transit and Transshipment

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, transshipped, or is stored in a temporary warehousing through one or more non-Parties, provided that the good:

- (a) remained under customs control in the territory of a non-Party; and
- (b) have not undergone any operation there other than unloading, reloading, labelling, splitting of shipments or any operation required to keep them in good condition or any other operation that does not transform or change the originating status of the goods.

3. Evidence that the conditions set out in paragraph 2 have been fulfilled shall be supplied to the customs authority of the importing Party through the submission of:

- (a) the transport documents, such as the airway bill, the bill of lading or the multimodal transport document, that demonstrate the transport from the country of origin to the importing Party, for those goods with transit or trans-shipment in a non-Party;
- (b) the transport documents, such as the airway bill, the bill of lading or the multimodal transport document, that demonstrate the transport from the country of origin to the importing Party and certification issued by the customs authority of the non-Party or any other competent authority designated by the non-Party, for those goods with temporary warehousing in the territory of a non-Party; or
- (c) in the absence of any of the above documents, any other documents requested by the customs authority of the importing Party in accordance with its domestic legislation.

Article 3.17: Free Zones

For greater certainty, 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 a Proof of Origin.

Article 3.18: Third Party Invoicing

1. The customs authority in the importing Party shall not deny a claim for preferential tariff treatment for the reason that the invoice was not issued by the exporter or producer of a good, provided that the good meets the requirements in this Chapter.
2. The Origin Declaration established in Article 3.22 shall not be provided on an invoice issued by a third Party, instead the Origin Declaration can appear on any other commercial document issued by the approved exporter in the territory of the exporting Party.
3. The exporter of the goods may indicate “THIRD PARTY INVOICING” and information as the name and country of the third party issuing the invoice in the appropriate field, as detailed in Annex 3B (Certificate of Origin).
4. For greater certainty, “third party” means a party other than the exporter or producer of the good and can be located in a Party or non-Party.

Section C: Origin Certification

Article 3.19: Proof of Origin

1. Goods originating in a Party shall, upon importation into the other Party, benefit from preferential tariff treatment under this Agreement on the basis of a Proof of Origin.
2. Any of the following shall be considered as a Proof of Origin:
 - (a) a Certificate of Origin issued by a competent authority, as per Article 3.20;
 - (b) an Electronic Certificate of Origin (E-Certificate) issued by a competent authority and exchanged by an electronic system as per Article 3.21; or
 - (c) an Origin Declaration made out by an approved exporter as per Article 3.22.
3. Each Party shall provide that a Proof of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued.

Article 3.20: Certificate of Origin

1. A Certificate of Origin shall be issued:
 - (a) in paper format as per the specimen form set out in Annex 3B (Certificate of Origin) which shall be signed by the exporter, signed and stamped by the competent authority of the exporting Party and forwarded to the importer for submission to the customs authority of the importing Party; or
 - (b) in electronic format, provided that the Certificate of Origin includes:
 - (i) in the case of Costa Rica, a certified digital signature of the authorized official and the exporter, that have been issued by a registered certifier in accordance with the domestic legislation of the exporting Party¹ and a secured web address has been provided to verify such signatures; and
 - (ii) in the case of United Arab Emirates an electronic stamp of the competent authority², that has been issued by a registered certifier in accordance with the domestic legislation of the exporting Party³ and a secured web address has been provided to verify such electronic stamp. The digital signature of the exporter on the Certificate of Origin is not mandatory, in which case the competent authority of the

¹ For greater certainty, in the case of Costa Rica, it refers to the Law N° 8454 (Law of Certificates, Digital Signatures and Electronic Documents) and its regulations or its successors.

² The electronic stamp refers to the digital signature of the competent authority of the United Arab Emirates.

³ In the case of United Arab Emirates, it refers to the Federal Law N° 46 of 2021 (Federal Decree Law Concerning Electronic Transactions and Trust Services) and its regulations or its successors.

exporting Party shall credit, through its electronic stamp, that the Certificate of Origin was requested by the exporter or his authorized representative and such is responsible for the information contained in the Certificate, in accordance with its domestic legislation.

The Certificate of Origin issued in electronic format, according to subparagraph (b), is the original Certificate of Origin and will not be accepted as a certificate of origin if presented in printed form.

2. Each Certificate of Origin shall bear a unique serial reference number and may cover one or more goods under one consignment.
3. When it is not possible to verify the certified digital signature of the exporter, the authorized official or the electronic stamp of the competent authority in the Certificate of Origin in electronic format, as appropriate, the procedure will be in accordance with the provisions of Article 3.32.
4. The Joint Committee may, in compliance with the objectives of this Agreement, agree on a decision regarding the provisions related to the Certificate of Origin established in this Article.

Article 3.21: Electronic Data Origin Exchange System

For the purposes of Article 3.19.2. (b), 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 transmission of electronic Certificate of Origin.

Article 3.22: Origin Declaration

1. The competent authority of the exporting Party may authorise any exporter, (hereinafter referred to as “approved exporter”), who, among other conditions in accordance with its domestic legislation, makes frequent shipments under this Agreement, to make out Origin Declarations, a specimen of which appears in Annex 3C (Origin Declaration), irrespective of the value of the goods concerned.
2. An exporter seeking such authorisation must offer to the satisfaction of the competent authority of the exporting Party all guarantees necessary to verify the originating status of the goods, as well as the fulfilment of the other requirements of this Chapter.
3. The competent authority of the exporting Party may grant the status of approved exporter, subject to any conditions which they consider appropriate in accordance with its domestic legislation.
4. The competent authority shall grant to the approved exporter an authorisation number which shall appear on the Origin Declaration.

5. The competent authority of the exporting Party shall share or publish the names of approved exporters and periodically update it.

6. An Origin Declaration, the text of which appears in Annex 3C (Origin Declaration), shall be made out by the approved exporter by typing, stamping or printing the declaration on the invoice or any other commercial document⁴ which describes the goods concerned in sufficient detail to enable them to be identified. The declaration may also be hand-written; if the declaration is hand-written, it shall be written in permanent ink in legible printed characters.

7. The approved exporter making out an Origin Declaration shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

8. Origin Declarations shall bear the original signature of the approved exporter in manuscript. However, shall not be required to sign such declarations provided that he gives the competent authority of the exporting Party a written undertaking that he accepts full responsibility for any Origin Declaration which identifies him as if it had been signed in manuscript by him.

9. An Origin Declaration may be made out by the approved exporter when the goods to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than the period established in Article 3.19.3.

10. The competent authority may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 2, or no longer fulfils the conditions referred to in paragraph 3 or otherwise makes an incorrect use of the authorisation.

Article 3.23: Procedure for the Issuance of a Certificate of Origin

1. Certificates of Origin shall be issued by the competent authority of the exporting Party, upon a request by the exporter or under the exporter's responsibility by his or her authorized representative, in accordance with the domestic regulations of the exporting Party.

2. The exporter applying for the issuance of a Certificate of Origin shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

3. The competent authority issuing Certificates of Origin shall take any steps necessary to verify the originating status of the goods and the fulfilment of the other requirements of

⁴ Any other commercial document is, for instance, the packing list which accompanies the goods.

this Chapter, in accordance with its domestic legislation. For this purpose, it shall have the right to call for any evidence and to carry out any inspection of the exporter's accounting records, or any other check considered appropriate related to origin and according to the procedures of its domestic legislation.

Article 3.24: Certificate of Origin Issued Retrospectively

1. The Certificate of Origin shall be issued by the competent authority of the exporting Party prior to or at the date of shipment.
2. Notwithstanding paragraph 1, a Certificate of Origin may exceptionally be issued after the date of shipment of the goods to which it relates if:
 - (a) it was not issued prior to or at the date of shipment due to involuntary errors or omissions or other valid causes; or
 - (b) it is demonstrated to the satisfaction of the competent authority of the exporting Party that the Certificate of Origin was issued but was not accepted at importation for technical reasons.
3. Without prejudice to the provisions of paragraph 4 and Article 3.30, where paragraph 2 is applied, the Certificate of Origin shall be issued retrospectively within 12 months from the date of shipment and shall be endorsed with the words “ISSUED RETROSPECTIVELY”; and the retrospectively issued Certificate of Origin shall be valid for the remainder of the period established in the Certificate of Origin that was originally issued.
4. In cases referred to in paragraph 2 (b) above, where the customs authority of the importing Party determines that a Certificate of Origin cannot be accepted due to technical reasons, such as illegibility, errors, omissions, deletions, erasures, amendments, has writing between the lines, or has not been filled in accordance with the provisions of this Chapter or the instructions on the overleaf to complete the Certificate of Origin, it shall grant the importer, a one-time opportunity to present a retrospectively issued Certificate of Origin within the next 45 days of the notification of the rejection of said Certificate of Origin. The Certificate of Origin shall be endorsed with the words “ISSUED RETROSPECTIVELY” and the number and date of the Certificate of Origin that was originally issued in the appropriate field on the retrospectively issued Certificate of Origin as detailed in Annex 3B (Certificate of Origin).

Article 3.25: Transitional Provisions for Goods in Transit or Storage

The provisions of this Agreement shall be applied to goods which comply with the provisions of this Chapter and which, on the date of its entry into force, are either in transit or are in the territory of the Parties in temporary storage under customs control. This shall be subject to the submission to the customs authority of the importing Party, within six months from the

said date, of a Proof of Origin issued retrospectively together with documents, showing that the goods have been transported directly in accordance with the provisions of Article 3.16.

Article 3.26: Duplicate Certificate of Origin

1. In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply to the competent authority which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate of the original Certificate of Origin shall be endorsed with an official signature and seal and bear the word “DUPLICATE” and the number and date of issuance of the original Certificate of Origin in appropriate field as detailed in Annex 3B (Certificate of Origin). The duplicate of a Certificate of Origin shall be issued within the same validity period of the original Certificate of Origin.
3. The exporter shall immediately notify the theft, loss, or destruction to the competent authority of the exporting Party and undertake not to use the original Certificate of Origin for exports under this Agreement.

Article 3.27: Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authority of the importing Party, dismantled or non-assembled goods within the meaning of General Rule 2(a) of the HS are imported by instalments, a single Proof of Origin for such goods shall be submitted to the customs authority upon importation of the first instalment.

Article 3.28: Treatment of Minor Discrepancies and Formal Errors

1. The discovery of minor discrepancies between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the goods, shall not ipso-facto invalidate the Proof of Origin, if it does in fact correspond to the goods submitted.
2. Obvious formal errors such as typing or orthographic 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 3.29: Exceptions of Obligation of Submitting the Proof of Origin

1. Each Party may provide that a Proof of Origin shall not be required for:
 - (a) an importation of a good whose value does not exceed US\$ 1000 or the equivalent amount in the currency of the importing Party or such higher

amount as may be established by the importing Party; or

- (b) an importation of a good for which the importing Party does not require the importer to present a Proof of Origin demonstrating origin.

2. Subject to paragraph 1, the exceptions shall be applicable, provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements set out in this Chapter.

Article 3.30: Post-Importation Claim for Preferential Tariff Treatment

Each Party shall provide that, where a good was originating when it was imported into its territory, but the importer of the good did not make a claim for preferential tariff treatment at the time of importation, that importer may, no later than one year after the date of importation, make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, subject to the approval of its customs authority and the submission to it of:

- (a) a written declaration stating that the good was originating at the time of importation;
- (b) a Proof of Origin demonstrating that the good was originating; and
- (c) such other documents related to the importation of the good, in accordance with the domestic legislation of the importing Party.

Section D: Cooperation and Verification

Article 3.31: Denial of Preferential Tariff Treatment

1. Except as otherwise provided in this Chapter, the customs authority of the importing Party may deny a claim for preferential tariff treatment or recover unpaid duties, in accordance with its laws and regulations, where:

- (a) the good does not meet the requirements of this Chapter;
- (b) the importer of the good failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment;
- (c) the customs authority of the importing Party has not received sufficient information to determine that the good is originating in the case of a verification in accordance with Article 3.32; or

- (d) the competent authority of the exporting Party, exporter or producer does not comply with the requirements of verification in accordance with Article 3.32.
- 2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall communicate, in writing to the importer, the decision, including the reasons for such decision.
- 3. Upon being communicated the reasons for denial of preferential tariff treatment, the importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the customs authority under the customs laws and regulations of the importing Party.

Article 3.32: Verification of Proofs of Origin

- 1. Verifications of Proofs of Origin shall be carried out at any moment by the customs authority of the importing Party, either randomly or whenever it has reasonable doubts about:
 - (a) the authenticity of the Proofs of Origin, such as the validity of the digital certificate signature of the exporter, authorized official or the electronic stamp of the competent authority of the Certificate of Origin, as applicable or any other elements related to the filling out of the Proofs of Origin; or
 - (b) the originating status of the goods concerned or the fulfilment of the other requirements of this Chapter.
- 2. For the purposes of implementing the provisions of paragraph 1, the customs authority or the competent authority of the importing Party, as the case may be, shall send a verification request to the competent authority of the exporting Party, by e-mail or any other means that ensures receipt, including a copy of the Proof of Origin and the reasons for the inquiry. Any other document and information obtained suggesting that the information given on the Proof of Origin is incorrect shall be sent in support of the request for verification.
- 3. The verification shall be carried out by the competent authority of the exporting Party. For the purposes of paragraph 1 (b), they shall have the right to carry out inspections at the exporter's or producer's premises, to call for any evidence, check the exporter's and the producer's records, or any other check considered appropriate related to origin and according to the procedures of its domestic legislation.
- 4. The customs authority or the competent authority of the importing Party, as the case may be, requesting the verification shall be informed, by e-mail or any means that ensures receipt, of the results of this verification within 30 days in the case of a verification request pursuant to paragraph 1 (a) and within six months in the case of a verification request pursuant to paragraph 1 (b). These results must indicate clearly whether the documents are authentic and whether the goods concerned can be considered as originating or fulfil the other requirements of this Chapter, as applicable.

5. If the customs authority or the competent authority of the importing Party, as the case may be, receives no reply within the established period, or if the reply determines that the goods were not originating or that the Proofs of Origin were not authentic, the customs authority may deny preferential tariff treatment to the goods covered by the Proof of Origin which is subject to verification.

Article 3.33: Record Keeping Requirement

1. For the purposes of the verification process pursuant to Article 3.32, each Party shall require that:

- (a) the producer or exporter 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 good for which the Proof of Origin was issued was originating;
- (b) the importers shall retain, for a period not less than five years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, the records related to the importation, including the Proof of Origin; and
- (c) the competent authority of the exporting Party retain, for a period not less than five years from the date of issuance of the Certificate of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Certificate 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 3.34: Confidentiality

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

2. If a Party receives information designated as confidential in accordance with paragraph 1, the Party receiving the information may nevertheless use or disclose the information for law enforcement purposes or in the course of judicial proceedings, in accordance with the legislation of the Party.

Article 3.35: Contact Points

Each Party shall, within 30 days of the date of entry into force of this Agreement, designate one or more contact points for the implementation of this Chapter and notify the other Party. Each Party shall promptly notify the other Party of any change to those contact details.

Article 3.36: Mutual Assistance

1. The Parties shall, before entry into force of the Agreement, provide each other with the following, as appropriate:

- (a) the print template of the official stamp used by the competent authority of the exporting Party to issue the Certificate of Origin in paper format, in accordance with Article 3.20.1. (a);
- (b) the names of the authorized officials by the competent authority of the exporting Party to issue the Certificate of Origin in paper or electronic format;
- (c) the graphic representation of the electronic stamp used by the competent authority of the exporting Party to issue the Certificate of Origin in electronic format, in accordance with Article 3.20.1. (b) (ii);
- (d) information of the registered certifier and secured web address to verify the certified digital signature of the exporters, authorized officials or the electronic stamp of the competent authority, as applicable, in accordance with Article 3.20.1. (b);
- (e) information related to any other security elements established by the competent authority of the exporting Party for the issuance of the Certificate of Origin, for example, QR codes;
- (f) contact point, e-mail and address of the competent authority responsible for verifying the Proofs of Origin; and
- (g) any other information that the competent authority of the exporting Party considers relevant.

2. The Parties shall provide each other with a secured web address or exchange the information on authorisation number of the approved exporters, as well as the names and authorisation numbers of the approved exporters.

3. Each Party shall notify in advance of any change in the information provided in paragraphs 1 and 2, including the date such change shall become effective.

Article 3.37: Subcommittee on Rules of Origin

1. A Subcommittee on Rules of Origin (hereinafter referred to as the “Subcommittee”) is hereby established, consisting of representatives of each Party. The Subcommittee shall meet, in person or by any other technological means as determined by the Parties, at such times as agreed by the Parties and when they deem it appropriate, to consider matters arising under this Chapter.
2. The Subcommittee may consider any matter arising under this Chapter.
3. In relation to a matter referred to in paragraph 2, the functions of the Subcommittee may include:
 - (a) monitoring the implementation and operation of this Chapter;
 - (b) revising the Product Specific Rules (PSR) list in Annex 3A (Product Specific Rules), on the basis of the transposition of the HS or at the request of either Party;
 - (c) making recommendations to the Joint Committee with regards to matters of its competence;
 - (d) developing “Explanatory Notes” for the interpretation and application of this Chapter; and
 - (e) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.
4. The Joint Committee shall establish the rules of working procedures of the Subcommittee.

Article 3.38: Annexes

The following annexes form an integral part of this Chapter:

- (a) Annex 3A (Product Specific Rules);
- (b) Annex 3B (Certificate of Origin);
- (c) Annex 3C (Origin Declaration).

ANNEX 3A

PRODUCT SPECIFIC RULES (PSR)

Headnotes to the Annex:

1. For interpreting the rules of origin in this Annex:

HS Code means the tariff classification number use in the HS;

Section means the sections as set out in the HS;

Chapter means the first two digits of the tariff classification number under the HS;

Heading means the first four digits of the tariff classification number under the HS;

Subheading means the first six digits of the tariff classification number under the HS.

2. The table of Product Specific Rules is set out as follows:

- (a) Column 1 – HS Code (heading or subheading)
- (b) Column 2 – Good description, according to the HS
- (c) Column 3 – Product Specific Rules of Origin
- (d) Column 4 – Alternative Product-Specific Rules of Origin

3. Where a rule is specified in columns 3 and 4, the exporter or producer may apply either the rule set out in column 3 or 4.

4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading or subheading as described in column 2.

5. Where a product specific rule of origin requires that the materials used undergo a change in tariff classification or a specific working or processing operation, the rules shall apply only to non-originating materials.

6. Where a product specific rule of origin is defined using the criterion of a change in tariff classification, the rule will be considered to be met only if each of the non-originating materials used in the production of the good has undergone a change in tariff classification.

7. If a product specific rule of origin is defined by a criterion of change in tariff classification that is accompanied by the expression “except”, it shall be construed to mean that the product specific rule of origin requires the excluded materials to be originating for the good to be originating.

8. If a product specific rule of origin is defined by a criterion of change in tariff classification with additional requirement that is accompanied by the symbol “+”, it shall be construed to mean that the good must fulfil both requirements to be originating.

9. For the purposes of columns 3 and 4 of this this Annex:

- (a) **Wholly obtained** means goods must satisfy the wholly obtained or produced criteria as per Article 3.3 of this Agreement;
- (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
- (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
- (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;
- (e) **QVC** means Qualifying Value Content as per paragraph 3 of the Article 3.4 of this Agreement;
- (f) **N/A** means no rules are applicable.

10. Note to HS Chapter 3 (Fish and crustaceans, molluscs and other aquatic invertebrates):

The fish, crustaceans, molluscs, and other aquatic invertebrates shall be deemed originating even if they were cultivated from non-originating fry¹ or larvae.

11. Note to HS Section II (Vegetable Products (Chapters 6-14)):

Agricultural and horticultural goods grown in the territory of a Party shall be treated as originating in the territory of that Party even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from a non-Party.

¹ “Fry” means immature fish at a post-larval stage, including fingerlings, parr, smolts, and elvers.

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
0101 to 0106	Live animals	All animals of Chapter 1 shall be wholly obtained	N/A
0201 to 0210	Meat and edible meat offal	All the materials of Chapters 1 and 2 used are wholly obtained	N/A
0301 to 0309	Fish and crustaceans, molluscs and other aquatic invertebrates	All the materials of Chapter 3 used are wholly obtained	N/A
0401 to 0410	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC, except from subheading 1901.90	N/A
0501 to 0511	Products of animal origin, not elsewhere specified or included	All the materials of Chapter 5 used are wholly obtained	N/A
0601 to 0604	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	All the materials of Chapter 6 used are wholly obtained	N/A
0701 to 0714	Edible vegetables and certain roots and tubers	All the materials of Chapter 7 used are wholly obtained	N/A
0801 to 0814	Edible fruit and nuts; peel of citrus fruits or melons	All the materials of Chapter 8 used are wholly obtained	N/A
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins;	All the materials of heading 0901	N/A

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
	coffee substitutes containing coffee in any proportion	used are wholly obtained	
0902	Tea, whether or not flavoured	CTSH	QVC 35%
ex 0904 to 0910	Mixture of spices	CTSH	QVC 35%
1001 to 1008	Cereals	All the materials of Chapter 10 used are wholly obtained	N/A
ex 1102 to 1103	Flours, groats, meal, and pellets of rice	CC, except from heading 1006	N/A
1201 to 1207 1209 to 1214	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	All the materials of Chapter 12 used are wholly obtained	N/A
1401 to 1404	Vegetable plaiting materials; vegetable products not elsewhere specified or included	All the materials of Chapter 14 used are wholly obtained	N/A
1507 to 1510	Soya-bean oil, ground-nut oil, olive oil and its fractions; other oils and their fractions, obtained solely from olives, including blends of these oils or fractions with oils or fractions of heading 15.09	CC	N/A
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	All the vegetable materials used are wholly obtained	N/A
1512.11 to 1513.19	Sunflower-seed, safflower, cotton-seed oil or coconut (copra) oil and fractions thereof	CC	N/A

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
1513.21 to 1513.29	Palm kernel or babassu oil and fractions thereof	All the vegetable materials used are wholly obtained	N/A
1514 to 1522	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CC	N/A
ex 1601	Sausages and similar products of meat, meat offal, or blood of bovine animals; food preparations based on these products	CC, except from Chapter 01 and 02	N/A
ex 1602.10	Homogenized preparations of meat, meat offal, or blood of bovine animals	CC, except from Chapter 01 and 02	N/A
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC, except from heading 1212	N/A
ex 1701.99	Refined sugar	CTSH	N/A
ex 1703	Cane molasses	CC, except from heading 1212	N/A
1704.90	Other sugar confectionery (including white chocolate), not containing cocoa	CTH	N/A
1801 to 1806	Cocoa and cocoa preparations	CTH	N/A
ex 1904	Rice-flour pellets; pre-cooked rice	All the materials of Chapters 10 and 11 used are wholly obtained	N/A
2008.11 to 2008.19	Nuts, ground-nuts and other seeds, whether or not mixed together	CTSH	QVC 35%

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
2008.20 to 2008.30	Pineapples and citrus fruits otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	CC, except from Chapter 08	QVC 35%
2008.97 to 2008.99	Mixtures and other preparations	CTSH	QVC 35%
2009.11 to 2009.19	Orange juice	CC, except from Chapter 08	QVC 35%
2009.41 to 2009.49	Pineapple juice	CC, except from Chapter 08	QVC 35%
2101.11 to 2101.12	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	CC, except from heading 0901	N/A
ex 2101.20	Extracts, essences and concentrates, of tea, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea	CTH, except from Chapter 17	N/A
2105	Ice cream and other edible ice, whether or not containing cocoa	CC, except from Chapter 04 and subheading 1901.90	N/A
2106.90	Food preparations not elsewhere specified or included	CTH, except from Chapter 17	N/A
ex 2202.99	Beverages, containing dairy produce	CC, except from Chapter 04 and from subheading 1901.90	N/A

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
2302.50, 2304 to 2306.50 and 2306.90	Residues and waste resulting from working of leguminous plants or resulting from the extraction of vegetable fats or oils	CC	N/A
2306.60	Oilcake and other solid residues of palm nuts and kernels	All the vegetable materials must be wholly obtained	N/A
23.09	Preparations of a kind used in animal feeding	CC	N/A
2501 to 2530	Salt; sulphur; earths and stone; plastering materials, lime and cement	CTSH	QVC 35%
3916 to 3926	Semi-manufactures and articles of plastics	CTH	QVC 35%
4401 to 4421	Wood and articles of wood; wood charcoal	CC	N/A
6101 to 6117	Articles of apparel and clothing accessories, knitted or crocheted	CC	QVC 35%
6201 to 6217	Articles of apparel and clothing accessories, not knitted or crocheted	CC	QVC 35%
6301 to 6310	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CC	QVC 35%
7106, 7108 and 7110	Precious metals: - Unwrought	CTH	Electrolytic, thermal or chemical separation of precious metals of

HS Code (1)	Good Description (2)	Product Specific Rules of Origin (PSR)	
		(3)	(4)
			heading 7106, 7108 or 7110
8101 to 8113	Other base metals; cermets; articles thereof	CTSH	QVC 35%
8401 to 8487	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH + QVC 25%	QVC 35%
8501 to 8549	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	CTSH + QVC 25%	QVC 35%
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	CTSH + QVC 25%	QVC 35%
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTSH + QVC 25%	QVC 35%
9001 to 9033	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTSH + QVC 25%	QVC 35%

ANNEX 3B
CERTIFICATE OF ORIGIN

1. Exporter's name and address (including country)		<i>CERTIFICATE NO.</i> <p style="text-align: center;"><u>COSTA RICA – UNITED ARAB EMIRATES</u> <u>COMPREHENSIVE ECONOMIC</u> <u>PARTNERSHIP AGREEMENT</u></p> <p style="text-align: center;"><u>CERTIFICATE OF ORIGIN</u></p> <p style="text-align: center;">Issued in _____ (Country)</p> <p>See Overleaf Notes</p>	
2. Producer's name and address (including country)		5. Observations	
3. Importer's name and address (including country)			
4. Transport details			
6. Item number	7. Description of goods; HS code at least in six digits	8. Gross weight or other units	9. Number and date of invoices (Optional)
10. Certification We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. <div style="text-align: center; margin-top: 20px;"> _____ Date, signature and stamp of competent authority </div>		11. Declaration by the exporter The undersigned hereby declares that he/she has read the instructions for filling out this certificate and that the goods comply with the origin requirements specified in this Agreement. Date: _____ <div style="text-align: center; margin-top: 20px;"> _____ Signature </div>	

OVERLEAF NOTES

Each Certificate of Origin shall bear a unique serial reference number, assigned by the competent authority.

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

Box 2: State the full legal name and address (including country) of the producer. If the producer and the exporter are the same, complete box with the details as on Box 1 or indicate “SAME”. If the exporter or the producer wishes this information to be confidential, then it is acceptable to state, “Available to the customs authority or competent authority upon request”. If more than one producer’s good is included in the certificate, list the additional producers, including name and address (including country).

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

Box 4: As far as known, indicate the means of transport, departure date, port of loading and discharge.

Box 5: This box may be used when there is additional information relating to this Certificate of Origin, for example:

- a) In cases where a Certificate of Origin may exceptionally be issued after the date of shipment of the goods, in accordance with paragraph 2 of Article 3.24 (Certificate of Origin Issued Retrospectively), the following shall be indicated in this box: “ISSUED RETROSPECTIVELY”. Additionally, in cases referred to in paragraphs 2 (b) and 4 of Article 3.24 (Certificate of Origin Issued Retrospectively), the number and date of the Certificate of Origin that was originally issued shall also be indicated.
- b) In case of theft, loss, or destruction of the Certificate of Origin as per Article 3.26 (Duplicate of the Certificate of Origin), the following shall be indicated in this box: “DUPLICATE” and the number and date of issuance of the original Certificate of Origin.
- c) In case that the invoice was not issued by the exporter or producer of a good as per Article 3.18 (Third Party Invoicing), it would be optional to indicate in this box: “THIRD PARTY INVOICING” and information as the name and country of the third party issuing the invoice.
- d) In the case that the space of the boxes is not enough, additional pages with the same form as the Certificate of Origin could be attached. Any additional page will have the phrase “PAGE ____ of ____” and the boxes 6 to 11 will be completed with the corresponding information.

Box 6: State the item number.

Box 7: Fill in a full description of each of the goods in sufficient detail in accordance with the description given in the invoice and the HS code in at least 6 digits. This information should be sufficiently detailed to enable the goods to be identified by the customs officer examining them. If the HS Code is given in more than 6 digits, only the first 6 digits will be taken into consideration.

Box 8: State the gross weight in kilos or other units of measurement (e.g. volume or number of items which would indicate exact quantities may be used when customary), of all the goods listed in Box 7 or separately for each item.

Box 9: Filling this box is optional; however, if this box is filled in, indicate the number and date of invoices issued by the exporter or producer. In case the invoices were not issued by the exporter or producer of a good as per Article 3.18 (Third Party Invoicing) and the invoice is not available, this box must indicate the number and date of invoice issued by the exporter or producer.

Box 10: This box must be completed, signed, dated and stamped by the authorized official of the competent authority if the Certificate of Origin is issued in paper format. In case that the Certificate of Origin is issued in an electronic format, this box must be completed and include a certified digital signature of the authorized official or the electronic stamp of the competent authority, as applicable, as per Article 3.20 (Certificate of Origin).

Box 11: This box must be completed, signed and dated by the exporter. Insert the date and signature of the exporter. However, in the case of the UAE, the digital signature of the exporter shall not be mandatory, according to the provisions of Article 3.20 (Certificate of Origin).

NOTES:

1. The Certificate of Origin shall be completed in the English language by typing.
2. The overleaf notes hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

ANNEX 3C
ORIGIN DECLARATION

The exporter of the goods covered by this document (authorisation No¹) declares that, except where otherwise clearly indicated, these goods are of² preferential origin.

Place and date³

Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script⁴

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

² Country of origin, i.e. Costa Rica (CR) or the United Arab Emirates (UAE).

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

⁴ In cases where the approved exporters may not be required to sign in accordance with paragraph 8 of Article 3.22, the exemption of signature also implies the exemption of the name of the signatory.

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purposes of this Chapter:

Authorized Economic Operator(s) (AEO) means the program which recognizes an operator involved in the international movement of goods in whatever function that has been approved by the national Customs Administration as complying with the World Customs Organization (WCO) or equivalent supply chain security standards;

Customs Administration means the General Customs Administration for Costa Rica and the Federal Authority of Identity, Citizenship, Customs and Port Security for the UAE ;

customs laws mean provisions implemented by legislations and regulations 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 Administrations, or to measures for prohibition, restriction, or control enforced by the Customs Administrations;

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;

customs procedure 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;

Mutual Recognition Arrangement (MRA) means the arrangement between the Parties that mutually recognize AEO authorizations properly that has been granted by one of the Customs Administrations in accordance with the WCO SAFE Framework of Standards to Secure and Facilitate Global Trade; and

persons mean both natural and legal persons, unless the context otherwise requires.

Article 4.2: Scope

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

Article 4.3: General Provisions

1. The Parties agree that their customs law and procedures shall be transparent, non-discriminatory, consistent, and avoid unnecessary procedural obstacles to trade.
2. Customs procedures of the Parties shall conform where possible, to the standards and recommended practices of the WCO.
3. The Customs Administration of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

Article 4.4: Publication and Availability of Information

1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published, either on the Internet or in print form in the English language, to the extent possible.
2. Each Party shall designate, establish, and maintain one or more inquiry points to address inquiries from interested persons pertaining to customs matters, and shall endeavour to make available publicly through electronic means, information concerning procedures for making such inquiries.
3. Nothing in this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk analysis and targeting methodologies.
4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic law 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 made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with them. Such information and publications shall be available in the English language, to the extent possible.

Article 4.5: Risk Management

The Parties 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.

Article 4.6: Paperless Communications

1. For the purposes of facilitating 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 Administrations and their trading entities.
2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Administrations and their trading entities.
3. The respective Customs Administration of the Parties, in implementing initiatives which provide for the use of paperless communications, shall take into account the methodologies agreed at the WCO.

Article 4.7: Advance Rulings

1. In accordance with its commitments under the Agreement of Trade Facilitation, contained in Annex 1A to the WTO Agreement (TFA), each Party shall provide for the issuance of an advance ruling, prior to the importation of a good into its territory, to an importer of the good in its territory or to an exporter or producer of the good 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 good or to assess the good's tariff classification. In addition, each Party may issue rulings that cover additional trade matters as specified in article 8 of the TFA. Each Party shall issue its determination regarding the origin or classification of the good within a reasonable 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 and remain in effect for a reasonable period of time after its issuance, unless the laws, regulations, facts or circumstances justifying that ruling have changed.
4. The advance ruling issued by the Party shall be binding to the person to whom the ruling is issued only.
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 a good that have occurred prior to that date. The issuing Party may modify, revoke or invalidate a ruling retroactively only if the ruling was based on inaccurate or false information.

9. Notwithstanding paragraph 4, 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.

Article 4.8: 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, regulations, or procedural requirements.

2. Each Party shall ensure that penalties issued for a breach of a customs law, regulations, or procedural requirements 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 Administration 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 a customs law, regulation, or procedural requirement, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the law, regulation, or procedure used for determining the penalty amount.

Article 4.9: 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) adopt or maintain procedures allowing the release of goods prior to the final determination of customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements and procedures have been met;
- (b) provide for the electronic submission and processing of documentation and data, including manifests, prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;
- (c) to the greatest extent possible, allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and
- (d) require that the importer be informed if a Party does not promptly release goods, including, to the extent permitted by its laws and regulations, the reasons why the goods are not released and which border agency, if not the customs administration, has withheld release of the goods.

3. Nothing in this Article requires a Party to release a good if its requirements for release have not been met nor prevents 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 4.10: Authorized Economic Operators

1. In order to facilitate trade and enhance compliance and risk management between them, the Parties shall endeavour to mutually conclude a MRA.

2. The Parties shall promote the national adoption and implementation of AEO programs in accordance with the *WCO SAFE Framework of Standards to Secure and Facilitate Global Trade*. The obligations, requirements, formalities of the programs, as well as the benefits offered to the companies that comply with the requirements shall be established in accordance with the laws and regulations of each Party.

Article 4.11: 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 4.12: Expedited Shipments

1. 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 a single submission of information covering all goods contained in an express shipment, such as a manifest through, if possible, electronic means¹;
- (c) to the extent possible, provide for the release of certain goods with a minimum 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;
- (e) apply to shipments of any weight or value recognizing 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 good's weight or value; and

¹ Additional documents may be required as a condition for release.

- (f) provide that, under normal circumstances, no customs duties will be assessed on express shipments valued at or below a fixed amount set under the Party's law.²

Article 4.13: 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 4.14: Customs Cooperation

1. With a view to further enhancing customs cooperation through the exchange of information and the sharing of best practices between the Customs Administrations to secure and facilitate lawful trade, the Customs Administrations of the Parties will endeavour to conclude and sign a CMAA.
2. The Contracting Parties shall, for the purposes of applying customs law and to give effect to the provisions of this Agreement, endeavour to:
 - (a) co-operate and assist each other in the prevention and investigation of offences against customs law;
 - (b) upon request, provide each other information to be used in the enforcement of customs law; and

² Notwithstanding this Article, a Party may assess customs duties, or may require formal entry documents, for restricted or controlled goods, such as goods subject to import licensing or similar requirements.

³ The level of administrative review for the UAE may include the competent authority supervising the Customs Administration.

- (c) co-operate in the research, development, and application of new customs procedures, in the training and exchange of personnel, sharing of best practices, and in other matters of mutual interest.
- 3. Assistance under this Chapter shall be provided in accordance with the domestic laws and regulations of the requested Party.
- 4. The Parties shall exchange official contact points with a view to facilitating the effective implementation of this Chapter.

Article 4.15: 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, 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.
- 2. Each Party shall maintain, in accordance with its domestic laws and regulations, the confidentiality of information obtained pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

CHAPTER 5

SANITARY AND PHYTOSANITARY MEASURES

Article 5.1: Definitions

1. The definitions in Annex A of the SPS Agreement are incorporated into and made 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 the Sanitary and Phytosanitary (hereinafter referred to as “SPS”) measures and matters referred to in this Chapter;

Contact Point means the government body of each Party that is responsible for the implementation and coordination of this Chapter; and

emergency measure means a sanitary or phytosanitary measure that is applied by the importing Party to a good of the exporting Party to address an urgent problem of human, animal, or plant life or health protection that arises or threatens to arise in the importing Party.

Article 5. 2: Objectives

The objectives of this Chapter are to protect human, animal, and plant life or health while facilitating trade, to enhance cooperation, communication, and transparency between the Parties, to ensure that the Parties’ SPS measures are science-based and do not create unjustified barriers to trade.

Article 5.3: Scope

This Chapter shall apply to all SPS measures of each 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 of the WTO.
2. Nothing in this Agreement shall limit the rights and obligations of each Party under the SPS Agreement.

Article 5.5: Contact Points and Competent Authorities

1. Upon the entry into force of this Agreement, each Party shall designate a Contact Point or Contact Points to facilitate communication on matters covered by this Chapter and promptly notify the other Party no later than 30 days after the entry into force of this Agreement.
2. For the purposes of implementing this Chapter, the Competent Authorities of the Parties shall be those listed in Annex 5A (Competent Authorities).
3. Each Party shall keep the information on Contact Points and Competent Authorities up to date and shall promptly inform the other Party of any change.

Article 5.6: Technical Consultations

1. The Parties will work expeditiously to address any specific SPS trade-related issue and commit to carry out the necessary technical level discussions in order to resolve any such issue.
2. At any time, a Party may raise a specific SPS issue with the other Party through the Competent Authorities, as referred to in Annex 5A (Competent Authorities) and may request additional information related to the issue. The other Party shall respond in a timely manner.
3. If an issue is not resolved through the information exchanged under paragraph 2 and Article 5.9, upon request of either Party through its Contact Point, the Parties shall meet in a timely manner to discuss the specific SPS issue, to avoid a disruption in trade, or to reach a mutually acceptable solution. The Parties shall meet either in person or using available technological means.

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 countries.
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*.
3. The fact that an exported product achieves compliance with SPS measures or standards that have 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: Emergency Measures

1. If a Party adopts an emergency measure that is necessary for the protection of human, animal, or plant life or health, that Party shall promptly notify the other Party of that measure through the relevant Contact Point and the Competent Authority referred to in Article 5.5. The Party adopting the emergency measure shall take into consideration any information provided by the other Party in response to the notification and, upon request of the other Party, consultations between the Competent Authorities shall be held within 14 days of the notification.
2. The importing Party shall consider information provided by the exporting Party in a timely manner when making decisions with respect to consignments that, at the time of adoption of the emergency measure, are being transported between the Parties.
3. If a Party adopts an emergency measure, it shall review the scientific basis of that measure within six months and make available the results of the review to the other Party on request. If the Party maintains the emergency measure after the review because the reason for its adoption remains, the Party should review the measure periodically.

Article 5.9: Transparency and Exchange of Information

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 Chapter, 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 sanitary or phytosanitary 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. The Parties shall exchange information on proposed or actual SPS measures which affect or are likely to affect trade between them and relating to each Party's SPS regulatory system and to the extent that any Party desires to provide written comments on a proposed SPS measure by the other Party, the Party shall provide those comments in a timely manner.
5. A Party that proposes to adopt a sanitary or phytosanitary measure shall discuss with the other Party, on request and if appropriate and feasible, any scientific or trade concerns that the other Party may raise regarding the proposed measure and the availability of alternative, less trade-restrictive approaches for achieving the objective of the measure.

6. Each Party shall notify the other Party of final sanitary or phytosanitary measures through the WTO SPS notification submission system. Each Party shall ensure that the text or the notice of a final sanitary or phytosanitary measure specifies the date on which the measure takes effect and the legal basis for the measure. Each Party shall publish, preferably by electronic means, notices of final sanitary or phytosanitary measures.

7. An exporting Party shall notify the importing Party through the Contact Points established under Article 5.5 in a timely and appropriate manner if it has knowledge of:

- (a) a significant or urgent situation of a sanitary or phytosanitary risk in its territory that may affect current trade between the Parties; or
- (b) significant changes in food safety, pest, or disease management, control, or eradication policies or practices that may affect current trade between the Parties.

8. A Party shall provide to the other Party, on request, all sanitary or phytosanitary measures related to the importation of a good into that Party's territory.

9. Each Party shall provide information, upon request of the other Party, on results of import checks in case of rejected or non-compliant consignments, including the scientific basis for such rejections.

Article 5.10: Cooperation

1. The Parties shall cooperate to facilitate the implementation of this Chapter.

2. The Parties shall explore opportunities for further cooperation, collaboration, and information exchange between the Parties on SPS matters of mutual interest related to the implementation of the SPS Agreement, consistent with this Chapter. Those opportunities may include trade facilitation initiatives and technical assistance.

3. The Parties may promote cooperation on matters related to the implementation of the WTO SPS Agreement, and in relevant international standard-setting bodies such as the Codex Alimentarius Commission, the International Plant Protection Convention (IPPC), and the World Organisation for Animal Health (WOAH), as appropriate.

4. If there is mutual interest, and with the objective of establishing a common scientific foundation for each Party's regulatory approach, the Competent Authorities of the Parties are encouraged to:

- (a) share best practices; and
- (b) cooperate on joint scientific data collection.

ANNEX 5A
COMPETENT AUTHORITIES

For the purposes of Chapter 5 (Sanitary and Phytosanitary Measures), the Competent Authorities of each Party are as follows:

- (a) for Costa Rica:
 - (i) National Service of Animal Health or its successor;
 - (ii) State Phytosanitary Service or its successor; and
 - (iii) Ministry of Health or its successor; and
- (b) for the United Arab Emirates:
 - (i) Food Diversity Sector, Ministry of Climate Change and Environment or its successor;
 - (ii) Public Health Sector, Ministry of Health and Prevention or its successor.

CHAPTER 6

TECHNICAL BARRIERS TO TRADE

Article 6.1: Definitions

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

Article 6.2: Objectives

The objective of this Chapter is to facilitate trade, including by eliminating unnecessary technical barriers to trade between the Parties that may arise as a result of the preparation, adoption and application of technical regulations, standards and conformity assessment procedures, enhancing transparency, and promoting joint cooperation between the Parties.

Article 6.3: Scope

1. This Chapter shall apply to the preparation, adoption, and application of all technical regulations, standards, and conformity assessment procedures that may affect trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter shall not apply to:
 - (a) purchasing 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).

Article 6.4: Affirmation and Incorporation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement which is incorporated into and made part of this Agreement, *mutatis mutandis*, other than Articles 7 and 8 of the TBT Agreement.

Article 6.5: International Standards

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 base its determination on 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 (Annex 2 to PART 1 of G/TBT/1/Rev.14), and any subsequent version thereof.

3. The Parties shall encourage cooperation between their respective national standardizing organizations in areas of mutual interest, in the context of their participation in international standardizing bodies, to ensure that international standards developed within such organizations are trade facilitating and do not create unnecessary obstacles to international trade.

Article 6.6: Technical Regulations

1. The Parties shall use international standards as a basis for preparing their technical regulations, unless those international standards are ineffective or inappropriate for achieving the legitimate objective pursued. Each Party shall, upon request of the other Party, provide its reasons for not having used international standards as a basis for preparing its technical regulations.

2. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations of the other Party even if these regulations differ from its own, provided that these regulations adequately fulfill the objectives of its own regulations.

3. Each Party shall, upon request of the other Party, explain within a reasonable period of time, the reasons why it has not accepted a request by the other Party to negotiate such arrangements.

Article 6.7 Conformity Assessment Procedures

1. The Parties recognise that, depending on the 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) recognizing existing international multilateral recognition agreements and arrangements among conformity assessment bodies;
- (b) promoting mutual recognition of conformity assessment results by the other Party, through recognizing 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) harmonizing criteria for the designation of conformity assessment bodies, including accreditation procedures; or
- (f) other mechanisms as mutually agreed by the Parties.

2. Each Party shall ensure, whenever possible, 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 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 within a reasonable period of time.

3. In order to enhance confidence in the consistent reliability of conformity assessment results, the Parties may consult on matters such as the technical competence of the conformity assessment bodies involved.

4. Each Party shall give positive consideration to a request by the other Party 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.

5. The Parties shall endeavour to intensify their exchange of information on acceptance mechanisms with a view to facilitating the acceptance of conformity assessment results.

Article 6.8: Cooperation

1. The Parties shall strengthen their cooperation in the field of technical regulations, standards, 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, co-operate on regulatory issues, which may include the:

- (a) promotion of good regulatory practices 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 organizations responsible for standardization, conformity assessment, accreditation, and metrology, with the view to facilitating trade and avoiding unnecessary obstacles to trade between the Parties.

Article 6.9: Transparency

1. 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.

2. When a proposed technical regulation is 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 written answers to the comments made by the other Party.

3. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are publicly available.

Article 6.10: Contact Points

1. For the purposes of this Chapter, the Contact Points are:

- (a) for Costa Rica: the Ministry of Foreign Trade, or its successor; and
- (b) for the UAE: the Standards and Regulation Sector, the Ministry of Industry and Advanced Technology, or its successor.

2. Each Party shall promptly notify the other Party of any change of its Contact Point.

Article 6.11: 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. Each Party shall endeavor 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 6.10.
3. On request of a Party for technical discussions on any matter arising under this Chapter, the Parties shall endeavor, to the extent practicable, to enter into technical discussions by notifying the Contact Points designated under Article 6.10.

Article 6.12: Subcommittee on Technical Barriers to Trade and on Sanitary and Phytosanitary Matters

1. A Subcommittee on Technical Barriers to Trade and on Sanitary and Phytosanitary Matters (hereinafter referred to as the “Subcommittee”) is hereby established, consisting of representatives of each Party. The Subcommittee shall meet, in person or by any other technological means as determined by the Parties, at such times as agreed by the Parties and when they deem it appropriate, to consider matters arising under this Chapter and Chapter 5 (Sanitary and Phytosanitary Measures).
2. The Subcommittee may consider any matter arising under this Chapter and Chapter 5 (Sanitary and Phytosanitary Measures).
3. In relation to a matter referred to in paragraph 2, the functions of the Subcommittee shall include:
 - (a) monitoring the implementation and operation of this Chapter and Chapter 5 (Sanitary and Phytosanitary Measures);
 - (b) consult on SPS matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties, or arising under Chapter 5 (Sanitary and Phytosanitary Measures);
 - (c) enhance mutual understanding of each Party’s SPS measures, standards, technical regulations and conformity assessment procedures;
 - (d) enhancing cooperation between the Parties in the initiatives set out in Article 6.8 and in Article 5.10 (Cooperation);
 - (e) making recommendations to the Joint Committee with regards to matters of its competence; and

- (f) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

4. The Joint Committee shall establish the rules of working procedures of the Subcommittee.

CHAPTER 7 TRADE REMEDIES

Article 7.1: Scope

This Chapter shall apply to investigations and measures that are taken by the Parties' competent authorities as set forth in Article 7.2.

Article 7.2: Competent Authorities

For the purposes of this Chapter, the competent investigating authorities are:

- (a) for Costa Rica, the Directorate of Trade Remedies of the Ministry of Economy, Industry and Commerce, or its successor; and
- (b) for the UAE, the Ministry of Economy, or its successor.

Article 7.3: 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 their 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. When the investigating authority of a Party receives a properly documented antidumping 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 and no later than 10 days before the date of initiation of the investigation and upon request of the exporting Party, the other Party may afford a meeting or any other similar opportunity for discussion.
5. As soon as possible after accepting a properly documented countervailing 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.

7. Interested parties should be granted the right to express their views during anti-dumping and countervailing investigations in accordance with the conditions of each Party's internal legislation.

8. The Parties shall observe the following practices in anti-dumping or countervailing cases between them in order to enhance transparency in the implementation of the WTO Agreement:

- (a) when dumping margins are established, assessed, or reviewed under Articles 2, 9.3, 9.5, and 11 of the Anti-Dumping Agreement regardless of the comparison bases under Article 2.4.2 of the Anti-Dumping Agreement, all individual margins, whether positive or negative, should be counted toward the average;
- (b) if a decision is taken to impose an anti-dumping duty pursuant to Article 9.1 of the Anti-Dumping Agreement, the Party taking such a decision may apply the "lesser duty" rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry; and
- (c) if, in an anti-dumping or countervailing duty action that involves imports from the other Party, a Party's investigating authority determines that a timely response to a request for information does not comply with the request, the investigating authority shall inform the interested party that submitted the response of the nature of the deficiency and, to the extent practicable, in light of time limits established to complete the anti-dumping or countervailing duty action, provide the interested party with an opportunity to remedy or explain the deficiency. If that interested party submits further information in response to that deficiency and the investigating authority finds that the response is not satisfactory, or that the response is not submitted within the applicable time limits, and if the investigating authority disregards all or part of the original and subsequent responses, the investigating authority shall indicate in the determination or other written document the reasons for disregarding the information; This procedure shall not be used to cause unwarranted delays in the investigation or to

circumvent the deadlines, which are provided in the Party's domestic laws and regulations

9. In an anti-dumping investigation, where a Party's authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration, and adequate opportunity for consultations, to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, through the means provided for in the Party's domestic laws and regulations.

10. In a countervailing duty investigation, where a Party's authorities have made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration, and adequate opportunity for consultations, to the other Party and exporters of the other Party, regarding proposed undertakings on price, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, through the means provided for in the Party's domestic laws and regulations.

11. The Parties agree to examine, with special care, any application for initiation of an antidumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review.

12. Without prejudice to the proper application of Article 3.3 of the Anti-dumping Agreement and Article 15.3 of the SCM Agreement, the Parties shall examine with special care the conditions set forth respectively in 3.3. (b) and 15.3 (b).

Article 7.4: 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 3 calendar years after the date on which that good becomes free of customs duties in accordance with Annex 2B (Elimination of Customs Duties); and

transitional safeguard measure means a transitional bilateral safeguard measure described in paragraph 0.

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 base rate set forth in the corresponding schedule of tariff commitments in Annex 2B (Elimination of Customs Duties).

3. A Party shall notify the other Party in writing:

- (a) immediately on initiation of an investigation described in paragraph 0;
- (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 0; 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 0, 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. Neither Party may apply a transitional safeguard measure more than once against the same good.

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 its schedule of tariff commitments in Annex 2B (Elimination of Customs Duties), 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 0 and 0.

15. The Party shall, pursuant to Article 6 of the Safeguards Agreement, promptly refund any tariff increases if the investigation described in paragraph 0 does not result in a finding that the requirements of paragraph 0 are met. The duration of any provisional measure shall be counted as part of the period described in paragraph 0.

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 12 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.

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 7.5: 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 shall apply, with respect to the same product, at the same time:

- (a) a transitional safeguard measure as provided in Article 7.4; and
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

3. A Party taking a global safeguard measure shall exclude imports of an originating good of the other Party as long as its share of imports of the product concerned in the importing Party does not exceed 3 per cent of total imports of the concerned product, provided that its share collectively with other developing countries with less than 3 per cent import account for not more than 9 per cent of total imports of the product concerned.¹

4. For greater certainty, where, as a result of a global safeguard measure, a safeguard duty is imposed, the margin of preference, in accordance with the Schedules of Concessions of the Parties under Chapter 2 (Trade in Goods), shall be maintained.

5. At the request of the other Party and/or provided that it has a substantial interest, the Party intending to take safeguard measures shall provide immediately written notification of all pertinent information on the initiation of the safeguard investigation, including the provisional findings and the final findings of the investigation, as well as offer the possibility for consultations to the other Party.

6. For the purpose of this Article, it is considered that a Party has a substantial interest when it is among the five largest suppliers of the imported goods during the most recent three-year period of time, measured in terms of either absolute volume or value.

Article 7.6: 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.

¹ For greater clarity in the application of this paragraph, Costa Rica and the UAE mutually acknowledge their own self-declared status as developing countries, without prejudice to either Party modifying its own self-declared status.

CHAPTER 8 INVESTMENT

Article 8.1: UAE-Costa Rica Bilateral Investment Agreement

The Parties note the existence of and reaffirm the *Agreement Between the Government of the United Arab Emirates and the Government of the Republic of Costa Rica for the Reciprocal Promotion and Protection of Investments*, signed in San Jose, Costa Rica on 3 October 2017 (UAE-Costa Rica Bilateral Investment Agreement).

Article 8.2: Promotion of Investment

The Parties affirm their desire to promote an attractive investment climate to encourage the expansion of trade in products and services as well as to create favourable conditions for long-term economic development and diversification of trade between the two countries.

Article 8.3: Technical Council on Investment

The Parties shall establish a Costa Rica-United Arab Emirates Council on Investment (hereinafter referred to as the “Council”), which shall be composed of representatives of the competent authorities of the Parties. The Council shall be chaired in the case of Costa Rica by the Ministry of Foreign Trade and in the case of the United Arab Emirates by the Ministry of Finance. The Council may establish working groups as the Parties deem necessary. The Joint Committee shall establish the rules of working procedures of the Council.

Article 8.4: Objectives of the Council

The objectives of the Council are as follows:

- (a) to promote and enhance the economic cooperation on investment matters between the Parties;
- (b) to monitor investment relations, to identify opportunities for expanding investment which may include interlinkages with trade;
- (c) to hold consultations, where appropriate, on specific investment matters of interest to the Parties;
- (d) to work toward the enhancement of investment flows;

- (e) to identify impediments, to investment flows and work towards identifying the appropriate actions and channels to address them;
- (f) to seek the views of the private sector, where appropriate, on matters related to the work of the Council;
- (g) to make recommendations to the Joint Committee with regards to matters of its competence; and
- (h) to carry out other functions as may be assigned by the Joint Committee or agreed by the Parties.

Article 8.5: Rules of working procedures of the Council

The Council shall meet, in person or virtually, at such times and venues as agreed by the Parties, but the Parties shall endeavour to meet once per year when they deem it appropriate. A Party may refer a specific investment matter to the Council by delivering a written request to the other Party that includes a description of the matter concerned. The Council shall endeavour to take up the matter promptly after the request is delivered unless the requesting Party agrees to postpone discussion of the matter. Each Party shall endeavour, where appropriate, to provide for an opportunity for the Council to discuss a matter before taking actions that could affect adversely the investment interests of the other Party.

Article 8.6: Non-Application of Dispute Settlement Mechanisms

The Parties agree that nothing in this Chapter shall be subject to any dispute settlement mechanism.

CHAPTER 9

TRADE IN SERVICES

Article 9.1: Definitions

For the purposes of this Chapter:

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

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;

commercial presence means any type of business or professional establishment including 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;

juridical person means any legal entity duly constituted or otherwise organized under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

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

- (a) constituted or otherwise organized under the law of the other Party, and is engaged in substantive business operations in the territory of such other Party; or
- (b) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (i) natural persons of the other Party identified under paragraph (a) of the definition of natural person of a Party, excluding subparagraph (b) of the definition of natural person of a Party; or

- (ii) juridical persons of that other Party identified under subparagraph (a);

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; or
- (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;

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 Parties 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;

measures by Parties 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;

natural person of a Party means a natural person who resides in the territory of that Party or elsewhere, and who under the law of that Party:

- (a) is a national of that Party; or
- (b) has the right of permanent residence in that Party provided that such Party accords substantially the same treatment to its permanent residents¹ as it does to its nationals in respect of measures affecting trade in services, provided that the Party is not obligated to accord to such permanent residents treatment more favourable than would be accorded by that Party to such permanent residents;

¹ With respect to the UAE, the term "permanent resident" shall mean any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE.

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; 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;

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

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 that other Party, or in the case of maritime transport, by a vessel registered under the laws of that other Party, or by a person of that 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 that other Party;

service supplier means any person of a Party that seeks to supply or supplies a service;²

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

trade in services is defined as the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party to the service consumer of the other Party;
- (c) by a service supplier of a Party, through commercial presence in the territory of the other Party;

² 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 the 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.

- (d) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;

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 9.2: Scope and Coverage³

1. This Chapter applies to measures adopted or maintained by Parties affecting trade in services.
2. This Chapter shall not apply to:
 - (a) government procurement
 - (b) services supplied in the exercise of governmental authority;
 - (c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; and
 - (d) national and international air transport services, whether scheduled or non scheduled, and services directly related to the exercise of traffic rights, other than:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;
 - (iii) computer reservation system services; and
 - (iv) other ancillary services that facilitate the operation of air carriers, as contained in Annex 9A (Schedules of Specific Commitments).
3. This Chapter shall not apply to measures affecting natural persons of the other Party seeking access to the employment market of the other Party, or measures regarding nationality, citizenship, residence or employment on a permanent basis.
4. Nothing in this Chapter shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those

³ For greater certainty, nothing in this Chapter shall be subject to the investor-State dispute settlement procedure established in the Agreement between the Government of the United Arab Emirates and the Government of the Republic of Costa Rica for the Reciprocal Promotion and Protection of Investments.

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.⁴

Article 9.3: Schedules of Specific Commitments

1. Each Party shall set out in its Schedule of Specific Commitments, the specific commitments it undertakes in accordance with Articles 9.5, 9.6, and 9.7.
2. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments shall specify:
 - (a) terms, limitations and conditions on market access;
 - (b) conditions and qualifications on national treatment;
 - (c) undertakings relating to additional commitments referred to in Article 9.7; and
 - (d) where appropriate, the time-frame for implementation of such commitments; and the date of entry into force of such commitments.
3. Measures inconsistent with both Articles 9.5 and 9.6 shall be inscribed in the column relating to Article 9.5. In this case, the inscription will be considered to provide a condition or qualification to Article 9.6 as well.
4. The Parties' Schedules of Specific Commitments are set forth in Annex 9A (Schedules of Specific Commitments).

Article 9.4: Most-Favoured Nation Treatment⁵

1. Except as provided for in its List of MFN Exemptions contained in Annex 9B (MFN Exemptions), a Party shall accord immediately and unconditionally, in respect of all measures covered by this Chapter, 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 treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article

⁴ The sole fact of requiring a visa for natural persons shall not be regarded as nullifying or impairing benefits under a specific commitment.

⁵ The Parties confirm their understanding that the Agreement between the Member States of the Cooperation Council for the Arab States of the Gulf and the Greater Arab Free Trade Area (GAFTA) are excluded from the application of the MFN obligation under this Article.

V or V *bis* of the GATS as well as treatment granted in accordance with Article VII of the GATS.

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 notified under Article V or Article V *bis* of the GATS with a non-Party, it shall, upon request by the other Party, afford adequate opportunity to that Party to negotiate the benefits granted therein.

Article 9.5: Market Access

1. With respect to market access through the modes of supply identified in the definition of "trade in services" contained in Article 9.1, 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 of Specific Commitments.⁶

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 of Specific Commitments, 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

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" paragraph (a) contained in Article 9.1 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 of a service through the mode of supply referred to in the definition of "trade in services" paragraph (c) contained in Article 9.1, 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.

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 9.6: National Treatment

1. With respect to the services sectors inscribed in its Schedule of Specific Commitments, 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 in 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.

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 9.7: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 9.5 and 9.6, including those regarding qualification, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

Article 9.8: 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 of Specific Commitments. The consultations shall be held within three months after the requesting Party made its request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than

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.

that provided for in the Schedule of Specific Commitments 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 9.9 Domestic Regulation:

1. In sectors where specific commitments are undertaken, 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 on which a specific commitment under this Chapter has been made, 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 for processing under the Party's domestic laws and regulations, within a reasonable period of time, to the extent practicable, at the request of the applicant, identify the additional information that is required to complete the application or otherwise provide guidance on why the application is considered incomplete and provide the applicant with the opportunity to provide the additional information that is required to complete the application;

(c) on request of the applicant, provide without undue delay information concerning the status of the application; and

(d) if an application is rejected, to the extent possible, either upon their own initiative or upon request of the applicant, inform the applicant the reasons for rejection and, if applicable, the procedures for resubmission of an

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

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements do not constitute unnecessary barriers to trade in services, in sectors where specific commitments are undertaken, the Parties shall endeavour to ensure, as appropriate for individual sectors, that such requirements are:

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

5. 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.

6. The Parties shall jointly review the results of the negotiations on disciplines on domestic regulation, pursuant to Article VI.4 of the GATS, to consider incorporating them into this Chapter.

Article 9.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing 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 licenses 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, experience, licences or certifications obtained or requirements met 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, licensing or certification of service suppliers, or a disguised restriction on trade in services.

4. The Parties agree to encourage, where applicable and to the extent practicable, 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 licensing and certification with respect to service sectors of mutual importance to the Parties.

Article 9.11: Payments and Transfers

1. Except under the circumstances envisaged in Article 9.12, 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 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 9.12 or at the request of the International Monetary Fund.

Article 9.12: 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 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 to 3 of Article XII of the GATS, which are hereby incorporated into and made part of this Agreement. A Party adopting or maintaining such restrictions, or changing existing restrictions, shall promptly notify the Joint Committee thereof.

Article 9.13: Denial of Benefits

A Party may deny the benefits of this Chapter to a service supplier that is a juridical person of the other Party, if persons of a non-Party own or control that juridical person and the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party or the person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

Article 9.14: Review

The Parties shall consult annually, or as otherwise agreed, with the aim to determine their mutual interest in reviewing their Schedules of Specific Commitments and their Lists of MFN Exemptions.

Article 9.15: Subcommittee on Trade in Services

1. A Subcommittee on Trade in Services (hereinafter referred to as the “Subcommittee”) is hereby established, consisting of representatives of each Party. The Subcommittee shall meet, in person or by any other technological means as determined by the Parties, at such times as agreed by the Parties and when they deem it appropriate, to consider matters arising under this Chapter.

2. The Subcommittee may consider any matter arising under this Chapter.

3. In relation to a matter referred to in paragraph 2, the functions of the Subcommittee shall include:

- (a) monitoring the implementation and operation of this Chapter;
- (b) facilitating the exchange of information between the Parties, as well as technical cooperation on trade in services;
- (c) reviewing topics of interest to the Parties related to trade in services that are discussed in this Chapter;
- (d) considering other matters on trade in services related to this Chapter that are of mutual interest.
- (e) making recommendations to the Joint Committee with regards to matters of its competence; and
- (f) carrying out other functions as may be assigned by the Joint Committee or agreed by the Parties.

4. The Joint Committee shall establish the working procedures of the Subcommittee.

Article 9.16: Annexes

The following annexes form an integral part of this Chapter:

- (a) Annex 9A (Schedules of Specific Commitments);
- (b) Annex 9B (MFN Exemptions);
- (c) Annex 9C (Telecommunication Services);
- (d) Annex 9D (Sub-Committee on Trade in Services); and
- (e) Annex 9E (Financial Services).

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

ANNEX 9A
SCHEDULE OF SPECIFIC COMMITMENTS
UNITED ARAB EMIRATES

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</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</p>	<p>- The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws.</p> <p>- Transparency: all disciplines concerning labour, residency and work permits laws are publicly available.</p>

¹ The UAE will not offer any commitments in energy and energy related services. This offer does not include any commitment under these services.

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>allowed under UAE law.</p> <p>For some specific sectors and sub-sectors, commercial 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 measures concerning the entry or temporary stay of natural persons in the</p>	<p>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 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</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>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 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</p>	<p>the categories of natural persons referred to in the market access column.</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>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. Entry will be subject to the following conditions:</p> <p>(i) The number of managers, executives and specialists shall be</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>limited to 50% of the total number of managers, executives and specialists of each service supplier.</p> <p>(ii) Their entry shall be for a period of three years subject to renewable for additional years.</p> <p>(iii) Their stay in the UAE will be subject to UAE labour and immigration laws.</p> <p><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</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>or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service.</p> <p><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</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>from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks related to the actual provision of service or services of the organization.</p> <p><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. <u>BUSINESS SERVICES</u>			
A. Professional 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
<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>	<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) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
<p>b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)</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>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 	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is limited to 75%.</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
review services (CPC 86302)			
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)	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.	
h. Medical and dental services (CPC 9312)	1) None. 2) None. 3) Foreign equity is limited to 70%. 4) Unbound except as indicated in the	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
	horizontal section.		
i. Veterinary services (CPC 9320 except CPC 93201)	1) None. 2) None. 3) 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.	
Veterinary services (CPC 93201)	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.	
j. Services provided by midwives, nurses, physiotherapists, and paramedical personnel (CPC 93191)	1) Unbound. 2) Unbound. 3) Foreign equity participation is limited to 49% and subject to the approval of the competent UAE authorities. 4) Unbound except as	1) Unbound. 2) Unbound. 3) Unbound. 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
	indicated in the horizontal section.		
B. Computer and Related Services a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation services (CPC 842) c. Data processing services (CPC 843) d. Data base services (CPC 844) e. Maintenance and repair services of office	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 Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
<p>machinery and equipment including computers (CPC 845)</p> <p>f. Other computer services (CPC 849)</p>			
<p>C. Research and Development Services</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. Rental and Leasing Services without Operators (excluding rental and leasing services relating to cars)</p>	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity is 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
a. Relating to ships (CPC 83103) b. Relating to other transport equipment (CPC 83101 + 83102 + 83105) c. Relating to other machinery and equipment (CPC 83106 – 83109)			
F. Other Business Services			
a. Advertising services (CPC 871)	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 in the horizontal section.	
b. Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	

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
c. Management consulting services (CPC 8650)	1) None.	1) None.	
d. Services related to Management Consulting (CPC 8660)	2) None.	2) None.	
e. Technical testing and analysis services (CPC 8676)	3) None.	3) None.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
i. Services incidental to manufacturing (CPC 884+885, except for 88442)	1) Unbound.	1) Unbound.	
	2) 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%.	3) None.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
m. Related to scientific and technical consulting services (CPC 8675)	1) None.	1) None.	
	2) None.	2) None.	
	3) None.	3) None.	
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	

Modes of
Supply:

1) 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
n. Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 - 8866)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
o. Building-Cleaning Services (CPC 874)	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Unbound. 4) Unbound except as indicated in the horizontal section.	
q. Packaging Services (CPC 8760)	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 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) Foreign equity is limited to 75%. For CPC 87905, None. 4) Unbound.	1) None. 2) None. 3) None. 4) Unbound.	
2. COMMUNICATION SERVICES			
A. Postal Services (CPC 7511) Only handling of documents, letter posts,	1) None. 2) None. 3) Foreign equity is limited to 49%.	1) None. 2) None. 3) None. 4) Unbound except as	

* 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
and parcels	4) Unbound except as indicated in the horizontal section.	indicated in the horizontal section.	
B. Courier Services (CPC 7512)	1) None. 2) None. 3) 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.	
C. Telecommunication Services			
<u>Horizontal Commitments:</u> <ul style="list-style-type: none"> 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). 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.² 			
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity		

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
	of which shall be limited to 49%.		
a. Voice telephone services (CPC 7521) b. Packet-switched data transmission services (CPC 7523**) c. Circuit-switched data transmission services (CPC 7523**) d. Telex services (CPC 7523**) e. Telegraph services (CPC 7522**) f. Facsimile services (CPC 7521** + 7529**) g. Private leased circuit services (CPC 7522** + 7523**) h. Electronic mail (CPC 7523**) i. Voice mail (CPC 7523**) j. On-line information and database retrieval (CPC 7523**) k. Electronic data	1) Only companies with commercial presence may provide telecom services. 2) Residents are allowed to purchase telecom services in the territory of Costa Rica according to the regulatory framework in the UAE and in the territory of Costa Rica. 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. 4) Unbound except as indicated in the horizontal section.	1) None except as indicated in the market access column. 2) None except as indicated in the market access column. 3) None. 4) Unbound except as indicated in the horizontal section.	

4) Presence of Natural Persons

Annex 9 - A - UAE - 19

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>(CPC 511)</p> <p>Special trade construction work (CPC 515)</p> <p>Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p>	<p>that is below 450 million US dollars.</p> <p>4) Unbound except as indicated in the horizontal section.</p>		
4. DISTRIBUTION SERVICES			
B. Wholesale Trade Services (CPC 622)	<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. Retailing Services</p> <ul style="list-style-type: none"> Food Retailing Services (CPC 631) Non-food Retailing Services (CPC 632) Sales of motor vehicles 	<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
(CPC 6111) • Sales of parts and accessories of motor vehicles (CPC 6113) • Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121)			
D. Franchising (CPC 8929)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	
5. <u>EDUCATIONAL SERVICES</u>			
B. Secondary Education Services (CPC 922) C. Higher Education Services (CPC 923) D. Adult Education (CPC 924)	1) None. 2) None. 3) (i) Foreign equity is allowed up to 100%. (ii) Natural persons of Costa Rica may be required to obtain authorization from competent authorities to establish	1) None. 2) None. 3) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
E. Other Education Services (Excluding public education)	and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES			
A. Sewage services (CPC 9401)	1) None. 2) None. 3) None.	1) None. 2) None. 3) None.	
B. Refuse disposal services (CPC 9402)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
C. Sanitation and similar services _(CPC 9403)			
D. Other			
• Cleaning services for exhaust gases (CPC 94040)	1) None. 2) None. 3) None.	1) None. 2) None. 3) None. 4) Unbound except as indicated in 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
	4) Unbound except as indicated in the horizontal section.	horizontal section.	
<ul style="list-style-type: none"> Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060) 	1) Unbound. 2) Unbound. 3) None. 4) Unbound except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) 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) 	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. <u>FINANCIAL SERVICES</u>			
<u>Horizontal Commitments:</u> 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.			
A. Insurance and insurance-related 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
<u>Horizontal Commitments:</u> General conditions: <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 Costa Rica does not signify a commitment to allow a non-resident service supplier to solicit business or to conduct active marketing in the territory of the UAE. 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)			
(a) Life and health insurance services (CPC 81211 and CPC 81212) <ul style="list-style-type: none"> Excluding pension fund management 	1) Commercial presence is required. 2) Unbound. 3) - 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	1) Commercial presence is required. 2) Unbound. 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>insurance services, increase of local demand and the conformance with international standards.</p> <p>- Foreign equity is limited to 25% of the capital of UAE life and non-life insurance companies.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
<p>(b) Non-life insurance services (CPC 8129)</p> <ul style="list-style-type: none"> Including accidents insurance services 	<p>1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.</p> <p>2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance.</p>	<p>1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance.</p> <p>2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance.</p>	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>3)</p> <ul style="list-style-type: none"> - Transparent Economic Needs Test (ENT) shall apply to the commercial presence for branches of the new foreign insurance companies as well as new branches of the existing foreign insurance companies. This ENT shall be based on criteria such as the provision of new insurance services, increase of local demand and the conformance with international standards. - The establishment of joint ventures with UAE life and non-life insurance companies is not allowed. <p>4) Unbound except as indicated in the horizontal section.</p>	<p>3) None.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(ii) Reinsurance & retrocession	<p>1) None.</p> <p>2) None.</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
Other insurance services n.e.c. (CPC 81299)	3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	3) None. 4) Unbound except as indicated in the horizontal section.	
(iii) Insurance intermediation, such as brokerage and agency services Only brokers dealing with direct insurance ³ (CPC 8140**)	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. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	1) None except as indicated in the market access column. 2) None except as indicated in the market access column. 3) None. 4) Unbound except as indicated in the horizontal section.	

³ For greater certainty "Direct Insurance" means: Life and health services (CPC 81211 and CPC 81212) (excluding pension fund management.) and Non-life insurance services (CPC 8129) (including accident insurance services).

** Indicates that the service specified constitutes only a part of the total range of activities covered by the CPC concordance.

1) Cross-border supply	2) Consumption abroad	3) Commercial Presence	4) Presence of Natural Persons
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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
(CPC 81403)	2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	required. 3) None. 4) Unbound except as indicated in the horizontal section.	
B. Banking and other financial services (excluding insurances)			
(v) Acceptance of deposits and other repayable funds from the public	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.	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
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	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.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(vii) Financial leasing	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<ul style="list-style-type: none"> (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"> 4) Unbound except as indicated in the horizontal section. 	
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	<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
(ix) Guarantees and commitments	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.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(x) 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, certificates of deposits); B. foreign exchange;	1) None. 2) None. 3) (i) No limitation for establishment of representative offices; (ii) Unbound for new licenses for operating bank branches;	1) None. 2) None. 3) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
C. derivative products including, but not limited to, futures and options; D. exchange rate and interest rate instruments, including products such as swaps, forward rate agreements; E. transferable securities; F. other negotiable instruments and financial assets, including bullion	(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.	4) Unbound except as indicated in the horizontal section.	
(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	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.	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
	(iv) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.		
(xii) Money broking	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.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
(xiii) Asset management, (only cash or portfolio management, all forms of collective investment schemes and management)	1) None. 2) None. 3)	1) None. 2) None. 3) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	(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.	4) Unbound except as indicated in the horizontal section.	
(xiv) Provision and transfer of financial information, and financial data processing and related software.	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	1) None. 2) None. 3) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	existing financial entities. (iv) Foreign equity is limited to 49%. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(xv) Advisory and other auxiliary financial services on all the activities listed in sub-paragraphs (v) through (xv) including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy	1) 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.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
8. <u>HEALTH AND RELATED SOCIAL SERVICES</u> (other than those listed under 1.A.h-i.)			
A. Hospital Services	1) None.	1) None.	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
(CPC 9311)	<p>2) None.</p> <p>3)</p> <ul style="list-style-type: none"> - 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region. - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. <p>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>	
B. Other Human Health Services (CPC 9319, except CPC 93191)	<p>1) None.</p> <p>2) None.</p> <p>3)</p> <ul style="list-style-type: none"> - 100% is allowed for foreign equity, subject to the authorization by the competent authorities, 	<p>1) None.</p> <p>2) None.</p> <p>3) None.</p>	

Modes of
Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural
Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
	<p>which would be based on the economic need tests taking in to consideration the number of hospital, medical and health centres in a given region.</p> <ul style="list-style-type: none"> - Participation of foreign equity is allowed up to 100% in Dubai Health Care City. An economic needs test will not be required. <p>4) Unbound except as indicated in the horizontal section.</p>	<p>4) Unbound except as indicated in the horizontal section.</p>	
9. <u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. Hotels and restaurants (including catering) (CPC 64110, 64120 & 642, 643)	<p>1) None.</p> <p>2) None.</p> <p>3)</p> <ul style="list-style-type: none"> - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: foreign equity is limited to 70%. <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
Hotel services (CPC 641 except CPC 64110 and 64120)	1) None. 2) None. 3) 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.	
B. Travel agencies and tour operators services (CPC 7471) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) Unbound. 4) Unbound.	1) None. 2) None. 3) Unbound. 4) Unbound.	
C. Tourist guides services (CPC 74720) Excluding Umra and Hajj services and related services (i.e. Islamic pilgrimages services and related services)	1) None. 2) None. 3) 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.	
10. <u>RECREATIONAL CULTURAL AND SPORTING SERVICES</u> (other than audiovisual 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
A. Entertainment Services (including theatre, live bands and circus services) (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. News Agency Services (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
D. Sporting and Other Recreational Services (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. Maritime Transport Services			
<u>International Transport</u> Freight and passengers (CPC 7211 and 7212, less cabotage transport services)	1) None. 2) None. 3) - Freight: Foreign equity is limited to	1) None. 2) None. 3) None.	The following services at the port are made available to international maritime transport suppliers on non-

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
Including the following: F. Maintenance and repair of vessels	49%. - Passengers: Foreign equity is limited to 70%. - Maintenance and repair of vessels: None. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	discriminatory terms and conditions: <ul style="list-style-type: none"> • Pilotage • Towing and tug assistance • Provisioning, fueling and watering • Garbage collecting and ballast waste disposal • Port Capitan's services • Navigation aid services • Shore based operational services essential to ship operations including communications, water and electrical supplies
Maritime Auxiliary Services: G. Maritime cargo handling services ⁴ H. Storage and warehousing services (CPC 742)	1) None. 2) None. 3) Foreign equity is limited to 49%. ⁸ 4) Unbound except as indicated in the	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	<ul style="list-style-type: none"> • Emergency repair facilities • Anchorage, berth

⁴ "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.

⁸ 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
I. Container station and depot services ⁵ J. Maritime agency services ⁶ K. Maritime freight forwarding services ⁷	horizontal section.		and berthing services
C. Air Transport Services			
L. 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.	
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.	

⁵ “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/strapping, repairing and making them available for shipments.

⁶ “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.

⁷ “Freight forwarding services” means the activity consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

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
E. Rail Transport Services			
a. Passenger transportation (CPC 7111)	1) None.	1) None.	
b. Freight transportation (CPC 7112)	2) None.	2) None.	
c. Pushing and towing services (CPC 7113)	3) None.	3) None.	
d. Maintenance and repair of rail transport equipment (CPC 8868)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
e. Supporting services for rail transport services (CPC 743)			
12. <u>OTHER SERVICES NOT INCLUDED ELSEWHERE</u>			
Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	1) None. 2) None. 3) Foreign equity participation is allowed up to 49%. Establishment of a commercial presence is subject to registration and authorization based	1) None. 2) None. 3) None. 4) Unbound except as indicated in 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>on an economic needs test.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>horizontal section.</p>	
Other beauty treatment services (CPC 97029)	<p>1) None.</p> <p>2) None.</p> <p>3) Foreign equity participation is allowed up to 49%. Establishment of a commercial presence is subject to registration and authorization based on an economic needs test.</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 9A
SCHEDULE OF SPECIFIC COMMITMENTS
COSTA RICA

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Explanatory Notes:</p> <p>1. For the purpose of this Schedule, the term “none” indicates a services sector or sub-sector where there are no terms, limitations and conditions on market access or conditions and qualifications on national treatment. The term “unbound” indicates that no national treatment or market access commitments have been made.</p> <p>2. The absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.</p> <p>3. Services sectors or subsectors not mentioned in the list below are not committed.</p> <p>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 for the particular service or to which it is otherwise related.</p> <p>5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 9.5 and 9.6 of this Agreement. Those measures (for example, need to obtain a license, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirements that certain services may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to services and services suppliers of the other Party.</p>			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991), except as otherwise indicated.			
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. The commitments that apply to trade in specific services sectors are listed in Part II.			
ALL SECTORS AND SUBSECTORS INCLUDED IN THIS SCHEDULE			
<p>1. Treatment accorded to subsidiaries of juridical persons of the other Party constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representative offices established in the territory of Costa Rica by a juridical person of the other Party.</p> <p>Treatment less favorable may be accorded to subsidiaries of a juridical person of the other Party constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.</p>			
2. Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.			
3. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.			
4. The State exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<p>5. National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.</p>
			<p>6. For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be done. Also, he shall be jointly responsible with this anonymous society.</p>
			<p>7. Services considered as public services¹, as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.</p>
			<p>8. In accordance with the Costa Rican legislation, the investment of private capital in services reserved to the State is forbidden. If that legislation is modified to allow the investment of private capital in such services, Costa Rica reserves the right to adopt or maintain limitations on national treatment or market access with respect to foreign investment participation.</p>
			<p>9. A concession is required to perform any type of development or activity in the maritime-terrestrial zone, as defined in the Costa Rican legislation.²</p>

¹ Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Legislative Assembly.

² The maritime-terrestrial zone is the 200-meter strip located along the entire length of the Atlantic and Pacific coastlines of Costa Rica, measured horizontally from the ordinary high tide line. The maritime-terrestrial zone also covers all islands located within the Costa Rican territorial waters.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>A concession in the maritime terrestrial zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in Costa Rica solely by foreign nationals; or (e) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners.</p> <p>Within the maritime-terrestrial zone, no concession may be granted within the first fifty meters counted from the high tide line nor in the area comprised between the high tide line and the low tide line.</p> <p>The entities or its partners that have concessions in the maritime terrestrial zone shall not yield or transfer quotas or shares to foreigners.</p> <p>Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.</p> <p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation. A concession in a coastal urban zone is subject to an urban regulatory plan and the conditions in Law No. 9221. Economic needs tests may apply and priority will be given to concessionaires that already had a concession before the coastal urban zone was declared as such and to occupants on a precarious basis (<i>ocupantes a título precario</i>).</p> <p>A concession in the urban coastal zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) foreign nationals with an irregular migratory status; (c) enterprises domiciled abroad; or (d) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. This percentage shall be maintained throughout the period of the concession. Enterprises that hold concessions in coastal urban zones shall report any changes in the composition of their equity.</p> <p>Excluding land that is under private domain and has legitimate title, all other land within the 2000 meters-wide zone which is alongside Costa Rica's borders with Nicaragua and Panama is inalienable and cannot be acquired by <i>denuncio</i> or possession. In case of natural persons, a foreign national must have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs, to obtain a concession in these lands. A juridical person shall</p>		

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	be domiciled in Costa Rica to obtain a concession in these lands. Juridical persons, whose shares, stocks or capital belongs to foreign nationals in more than 50% may not obtain a concession. Juridical persons whose members are more than 50% foreigners may not obtain a concession. In case of juridical persons whose capital is owned by foreign nationals, they shall demonstrate that these natural persons have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs.		
	<p>10. Enterprises established in the Free Zone Regime under the category of Export Processing Industries that produce, process or assemble for export or re-export, may introduce into the national customs territory up to 25 percent of their total sales.</p> <p>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</p>		
	<p>11. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in the Costa Rican territory, including advisory and consulting. Incorporation is subject to nationality and residency requirements at the time of applying for membership. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of inopia.</p>		
	<p>12. Costa Rica reserves the right to adopt or maintain any measure:</p> <p>that grants rights or preferences to social or economic groups under disadvantage or to native groups; with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services.</p>		
	<p>13. In services included in this Schedule, any market access and national treatment limitations maintained at local governments' level are consolidated; nevertheless such limitations are not scheduled.</p>		
	<p>14. Unbound, except for measures concerning the entry and temporary stay of business persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in, its territory, including those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect the domestic labour force and permanent employment in their respective territories. The sole fact of requiring a visa for a natural person shall not be regarded as nullifying or impairing benefits under this Agreement. The national relevant</p>		

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any limitations scheduled for specific sectors and subsectors shall also apply.</p> <p>A- Business visitors: a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:</p> <ul style="list-style-type: none"> (a) Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients. (b) Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in the other Party. (c) Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in the other Party. (d) Marketing: Market researchers and analysts conducting independent research or analysis for an enterprise located in the other Party. Tradefair and promotional personnel attending a trade convention. (e) Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in the other Party but not delivering goods or providing services. Buyers purchasing for an enterprise located in the other Party. (f) Distribution: Provision of advisory services to facilitate the import or export of goods.³ (g) After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside of Costa Rica, during the warranty period or service agreement. (h) General Services: <ul style="list-style-type: none"> - Managing and supervision personnel engaging in business operations for an enterprise located in the other Party. 			

³ For greater certainty, the present commitment does not include the tasks performed by customs brokers under authority or competences granted by the State (*función pública aduanera*) and is without prejudice to the requirements that the legislation of Costa Rica establishes with respect to registration and authorization.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none">- Financial services personnel engaging in commercial transaction for an enterprise established in the territory of the other Party. For greater certainty, this business activity should be in accordance with the legislation in financial matters of the Party granting entry.- Public relations and advertising personnel that supply consulting services to clients or participating in conventions.- Tourism personnel (tour and travel agents, tour guides or tour operators) attending or participating in conventions.- Cooking specialists that attend or participate in gastronomic events or exhibitions, which train or advise clients in matters related to gastronomy in the territory of the other Party.- Translators or interpreters that supply services as personnel of an enterprise located in the other Party, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators.- Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies.- Sellers and advisors in franchise development that wish to offer their services in Costa Rica.		
B- 1. Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between the other Party and Costa Rica.			
B- 2. Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital, amount which is determined by domestic law.			
C- Intra-Corporate Transferees: A business person employed by an enterprise located in the other Party who is transferred to perform as an executive, manager or specialist in that enterprise’s parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission.			
15. The senior management, boards of directors and other related positions within public institutions and public enterprises are reserved to Costa Rican nationals.			
PART II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. Professional services			
(a) Legal services (CPC 861, excluding Costa Rican law practice, legal advisory and legal documentation and certification services supplied by legal professionals entrusted with public functions, such as notaries)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Lawyers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Lawyers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(b) Accounting, auditing and bookkeeping services (CPC 862)	1) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices. 2) None	1) For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation with the Professional Association of Public Accountants. Incorporation to the Professional Association of Private Accountants is subject to nationality and residency	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) To provide public accountancy services foreign juridical persons shall only offer services and practice through Costa Rican professionals or offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>requirements at the time of applying for membership.</p> <p>2) None</p> <p>3) For incorporation to the Professional Association of Public Accountants foreign public accountants must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence. Nationality requirement within two years of incorporation with the Professional Association of Public Accountants. Incorporation to the Professional Association of Private Accountants is subject to nationality and residency requirements at the time of applying for membership.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(c) Taxation services (CPC 863) ⁴	<p>1) Unbound</p> <p>2) None</p> <p>3) Partnerships with Costa Rican natural or juridical persons are required.</p>	<p>1) Nationality or residency requirements.</p> <p>2) None</p> <p>3) Unbound</p>	

⁴ Does not include legal advisory and legal representation services on tax matters, which are to be found in Business services under 1.A.(a).

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(d) Architectural services (CPC 8671)	1)	None	1)	Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.	
	2)	None	2)	None	
	3)	None	3)	Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(e) Engineering services (CPC 8672)	1)	None	1)	Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.	
	2)	None	2)	None	
	3)	None	3)	Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(f) Integrated engineering services (CPC 8673)	1)	None	1)	Incorporation to the Professional Association of Architects and Engineers is subject to nationality	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None 3) None 4) Unbound except as indicated in horizontal commitments.	and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(g) Urban planning services (except general urban planning) (part of CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments.	
(h) Medical and dental services (CPC 9312 and part of CPC 85201)	1) None	1) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons, specialists, and psychologists on fields related to medical sciences	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>shall only be hired by State institutions if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Psychologists foreign psychologists must have the migratory status of residents in Costa Rica at the time of applying for membership.</p> <p>For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>Foreign dental surgeons shall only be hired by State institutions if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>2) None</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>4) Unbound except as indicated in horizontal commitments.</p>	<p>3) Incorporation to the Professional Association of Physicians and Surgeons is subject to nationality and residency requirements at the time of applying for membership. Foreign physicians, surgeons and specialists on fields related to medical sciences shall only be hired by State institutions if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>For incorporation to the Professional Association of Psychologists foreign psychologists must have the migratory status of residents in Costa Rica at the time of applying for membership.</p> <p>For incorporation to the Professional Association of Dental Surgeons foreign dental surgeons must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>Foreign dental surgeons shall only be hired by State institutions if Costa Rican physicians are not willing to provide their services under the conditions required by such institutions.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(i) Veterinary services (CPC 932)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) For incorporation to the Professional Association of Veterinarians foreign veterinarians must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>2) None</p> <p>3) For incorporation to the Professional Association of Veterinarians foreign veterinarians must have the migratory status of residents in Costa Rica at the time of applying for membership, as well as a minimum of five years of residence before or after their studies.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(j) Midwives services (part of CPC 93191)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.	
B. Computer and Related Services (CPC 84)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
C. Research and Development Services (R&D)			
(a) R&D services on natural sciences (CPC 851)	1) None 2) None 3) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting services with regard to biodiversity in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this license. 2) None	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
	4)	Unbound except as indicated in horizontal commitments.	<p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting services with regard to biodiversity in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(b) R&D services on social sciences and humanities (CPC 852 excluding psychologists services)	1)	None	1) None	
	2)	None	2) None	
	3)	None	3) None	
	4)	Unbound except as indicated in horizontal commitments.	4) Unbound except as indicated in horizontal commitments.	
(c) Interdisciplinary R&D services (CPC 853)	1)	None	1) None	
	2)	None	2) None	
	3)	None	3) None	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments.	4) Unbound except as indicated in horizontal commitments.	
D. Real Estate Services			
(a) Involving own or leased property (CPC 821)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
(b) On a fee or contract basis (CPC 822)			
E. Rental/Leasing Services without Operators			
(a) Relating to ships (CPC 83103)	1) Vessels must have Costa Rican flag and must be registered in Costa Rica. 2) None 3) Vessels must have Costa Rican flag and must be registered in Costa Rica. Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the	1) Only Costa Rican nationals, national public entities, enterprises constituted and domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica. All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters. 2) None 3) Only Costa Rican nationals, national public entities, enterprises constituted and	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernization and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>domiciled in Costa Rica, and shipping company representatives can register vessels in Costa Rica.</p> <p>All natural persons or enterprises established abroad that own one or more foreign registered vessels located in Costa Rica, shall appoint and maintain an agent or legal representative in Costa Rica, to act as liaison with the official authorities in all vessel-related matters.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(c) Relating to other transport equipment			
<p>(c) 1. Relating to private cars (CPC 83101)</p> <p>(c) 2. Relating to other land transport equipment (CPC 83105)</p>	<p>1) None</p> <p>2) None</p> <p>3) Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	and the benefits reflecting on other sectors. 4) Unbound except as indicated in horizontal commitments.	4) Unbound except as indicated in horizontal commitments.	
(c) 3. Relating to goods transport vehicles (CPC 83102)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
(d) Rental and leasing services relating to other machinery and equipment (CPC 83106, 83107, 83108 and 83109)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
(e) Concerning personal and household goods (CPC 832 except for CPC 83202)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
F. Other Business Services			
(a) Advertising services (CPC 871 except for CPC 8719)	1) Media and advertising agencies may only be exploited by natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such <i>sociedades</i> shall be	1) Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be residents in order to register in the Department of Radio. The	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>registered in the Public Registry (<i>Registro Público</i>).</p> <p>It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> • If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted. • Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad. • Importation of commercials from outside the Central American region must 	<p>broadcasting of commercial breaks in which the broadcasters is not registered as provided by the Regulation to the General Telecommunications Law (<i>Reglamento a la Ley General de Telecomunicaciones</i>), shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p>2) None</p> <p>3) Broadcasters of commercial breaks for cinema, radio and television shall register in the Department of Radio of the Ministry of Environment, Energy and Telecommunications. Foreign broadcasters shall be</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>pay a tax of 100 percent of its value.⁵</p> <ul style="list-style-type: none"> • The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total number aired per radio station per day. • The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day. <p>2) None</p> <p>3) Media and advertising agencies may only be exploited by natural persons or enterprises in the form of sole proprietorship/personal companies (<i>sociedades personales</i>) or enterprises of capital with nominative stocks. Such <i>sociedades</i> shall be registered in the Public Registry (<i>Registro Público</i>). It is absolutely forbidden to encumber shares and quotas of a company owning any media or advertising agency in favor of</p>	<p>residents in order to register in the Department of Radio. The broadcasting of commercial breaks in which the broadcasters is not registered as provided by the Regulation to the General Telecommunications Law (<i>Reglamento a la Ley General de Telecomunicaciones</i>), shall not be authorised.</p> <p>Commercial breaks (<i>cuñas</i>), spots and filmed commercials used in programs sponsored by the State's autonomous or semi-autonomous institutions, the Government of the Republic and all entities supported by the State, shall be produced by nationals.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	

⁵ Shall be considered nationals the commercial breaks produced and edited in Costa Rica and in the Central America countries.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>corporations (<i>sociedades anónimas</i>) with bearer shares (<i>acciones al portador</i>), or of natural or juridical foreign persons.</p> <p>Radio, television and cinema programs must observe the following rules:</p> <ul style="list-style-type: none"> • If the commercials consist of jingles recorded abroad, a lump sum must be paid every time the commercial is aired transmitted. • Only 30 percent of the commercials that project daily each television station or cinema may originate from abroad. • Importation of commercials from outside the Central American region must pay a tax of 100 percent of its value.⁶ • The number of radio programs and radio soap operas recorded abroad may not exceed 50 percent of the total 		

⁶ Shall be considered nationals the commercial breaks produced and edited in Costa Rica and in the Central America countries.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>number aired per radio station per day.</p> <ul style="list-style-type: none"> The number of programs filmed or videotaped abroad may not exceed 60 percent of the total number of programs projected per day. <p>4) Unbound except as indicated in horizontal commitments.</p>		
(b) Market research and public opinion polling services (CPC 864)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(c) Management consulting services (CPC 865)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(d) Services related to management consulting (CPC 866)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(e) Technical testing and analysis services (CPC 8676)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)</p> <p>(g) Advisory and consulting services incidental to fishing (part of CPC 882)</p>	1) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting services with regard to biodiversity in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.	
	2) None		
	3) None		
	4) Unbound except as indicated in horizontal commitments.	<p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting services with regard to biodiversity in Costa Rica shall designate a legal representative that resides in Costa Rica. A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural</p>	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
			<p>fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(h) Services incidental to mining (CPC 883+5115)	<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		<p>1) Unbound</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(i) Advisory, consulting and installation services incidental to manufacturing (part of CPC 884 except for CPC 88442; and part of CPC 885)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	
(k) Placement and supply services of Personnel				
(k) 1. Executive search services (CPC 87201)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>		<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(k) 2. Placement services of office support personnel and other workers (CPC 87202)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(k) 3. Supply services of office support personnel (CPC 87203)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(l) 1. Maintenance and repair of vessels (part of CPC 8868)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(l) 2. Maintenance and repair of motor vehicles, motorcycles, snowmobiles, and road transport equipment (CPC 6112, CPC 6122 and part of CPC 8867)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(m) Related scientific and technical consulting services (CPC 8675 except for CPC 86751)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633, 8861, 8862, 8864, 8865 and 8866)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(o) Building-cleaning services (CPC 874)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(p) Photographic services (CPC 875 except for CPC 87504)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(q) Packaging services (CPC 876)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(r) Printing, publishing (CPC 88442)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(s) Convention services (part of CPC 87909)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) Other					
(t) 1. Translation and interpretation services (CPC 87905, except for official translation and interpretation)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) 2. Interior design and other specialty design services (CPC 87907)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) 3. Collection agency services (CPC 87902)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) 4. Credit reporting services (CPC 87901)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(t) 5. Duplicating services (CPC 87904) ⁷	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	

⁷ Does not include printing services, which fall under CPC 88442 and are to be found in Business services under 1.F.(r).

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
Telephone answering services (CPC 87903)	1) 2) 3) 4)	Unbound None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	Unbound None None Unbound except as indicated in horizontal commitments.	
2. COMMUNICATION SERVICES					
B. Courier services (CPC 75121, except for the services reserved to the State and its enterprises in accordance with the national legislation)	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	1) 2) 3) 4)	None None None Unbound except as indicated in horizontal commitments.	
C. Telecommunications services all services consisting entirely or mainly of signal transportation through telecommunications networks, which are offered to the public generally in exchange for an economic compensation.	1) 2) 3)	Unbound None In Costa Rica, wireless services shall not be permanently removed from State ownership and they may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly. Concessions, authorisations and permits shall be required to	1) 2) 3)	Unbound None None	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>supply telecommunications services in Costa Rica. Economic needs tests are required to grant such concessions, authorisations and permits.</p> <p>A special concession granted by the Legislative Assembly is required to supply basic traditional telephony services (<i>telefonía básica tradicional</i>).</p> <p>Participation in the capital of enterprises constituted or acquired by the Costa Rican Electricity Institute (<i>Instituto Costarricense de Electricidad – ICE</i>) shall be limited to 49 percent.</p> <p>The Public Services Company of Heredia (<i>Empresa de Servicios Públicos de Heredia – ESPH</i>) can establish joint ventures with persons established under public or private law, provided that the latter have a minimum of 51 percent of Costa Rican capital. Services must be supplied through a commercial presence. Residency requirements apply.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. General construction work for buildings (CPC 512)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
B. General construction work for civil engineering (CPC 513 except for CPC 5136 and CPC 5139)			
C. Installation and assembly work (CPC 514 and 516)			
D. Building completion and finishing work (CPC 517)			
E. Other (CPC 511 except for CPC 5115; CPC 515 and CPC 518 ⁸)			
4. DISTRIBUTION SERVICES			

⁸ Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(excluding distribution of arms, munitions, explosives and other war material)			
A. Commission agents' services (CPC 621 except for CPC 62112, 62113, 62117 and 62118)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
B. Wholesale trade services			
(CPC 622 except for CPC 62213, 6222, 6225 and 6227)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
C. Retailing services			
(CPC 631 except for CPC 63107 and 63108) (CPC 632 ⁹ except for CPC 63211 and 63297) (CPC 6111, 6113 and 6121)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
D. Franchising (CPC 8929)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

⁹ For greater certainty, the commitment in CPC 63232 excludes wholesale trade services of energy products.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>5. EDUCATIONAL SERVICES</u> (only services that are wholly privately funded)			
A. Primary education services (CPC 921) B. Secondary education services (CPC 922) C. Higher education services (CPC 923) D. Adult education services (CPC 924)	1) Unbound for CPC 923. 2) None 3) Unbound for CPC 923. 4) Unbound except as indicated in horizontal commitments.	1) Unbound for CPC 923. 2) None 3) Unbound for CPC 923. 4) Unbound except as indicated in horizontal commitments.	
<u>6. ENVIRONMENTAL SERVICES</u>			
A. Sewage services (CPC 9401) B. Refuse disposal services (CPC 9402)	1) Unbound except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.	1) Unbound except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>C. Sanitation and similar services (CPC 9403)</p> <p>D. Other</p> <ul style="list-style-type: none"> - Cleaning services of exhaust gases (CPC 9404) - Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental protection services (CPC 9409) 			
<p>7. FINANCIAL SERVICES</p> <p>1. The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of the other Party to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions shall not be inconsistent with the commitments taken in Modes 1 and 2.</p> <p>2. Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of the other Party and of financial instruments.</p>			

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>3. In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
<p>A. Insurance and insurance-related services</p>	<p>1) Unbound except none for:</p> <p>(a) risk insurance relating to:</p> <p>(i) space launching and freight (including satellite), international maritime shipping and international commercial aviation, with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods and any liability arising therefrom; and</p> <p>(ii) goods in international transit, covering any or all of the following: the goods being transported, the vehicle transporting the goods and the liability that may arise therefrom¹⁰;</p> <p>(b) retrocession and reinsurance;</p>	<p>1) Unbound except as indicated in the market access column.</p>	

¹⁰ For greater certainty, in Costa Rica, regardless of the international insurance subscribed, all private motor vehicles must purchase compulsory automobile insurance, without any exception or recognition of other coverage, while in transit through Costa Rican territory.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(c) services necessary to support global accounts;¹¹</p> <p>(d) services auxiliary to insurance as referred to in subparagraph (iv) of the definition of financial service in Annex 9E (Financial Services);¹²</p> <p>(e) insurance intermediation such as brokerage and agency as referred to in subparagraph (iii) of the definition of financial service in Annex 9E (Financial Services);¹³ and</p> <p>(f) surplus lines.¹⁴</p> <p>The provisions of paragraphs (a)-(f) apply only if an entity of the other Party is not insuring a risk in Costa Rica itself or through an agent.</p> <p>2) None, except for compulsory automobile insurance and occupational risk insurance.</p> <p>3) Incorporation is required except for insurance and reinsurance companies.</p>	<p>2) None</p> <p>3) The State guarantees the insurance activity of the National Insurance Institute (<i>Instituto Nacional de Seguros – INS</i>). The State shall contract directly with INS all insurance necessary for the satisfaction of its needs, provided that INS offers more favorable conditions considering premium, deductible, coverage and exclusions, as well as the quality of the financial backing and reinsurance backing.</p>	

¹¹ For purposes of this subclause:

(a) services necessary to support global accounts means that the coverage of a master (global) insurance policy written in a territory other than Costa Rica for a multinational client by an insurer of a Party extends to the operations of the multinational client in Costa Rica; and

(b) a multinational client is any foreign enterprise majority owned by a foreign manufacturer or service provider doing business in Costa Rica.

¹² This clause applies only to the lines of risk insurance relating to subparagraphs (a), (b) and (c) of this paragraph or of insurance products registered with the General Superintendency of Insurance (*Superintendencia General de Seguros – SUGESE*).

¹³ This clause applies only to the lines of risk insurance relating to subparagraphs (a), (b) and (c) of this paragraph.

¹⁴ Surplus lines are defined as insurance coverage not available from an admitted company in the Costa Rican market.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>On a non-discriminatory basis, doing business and solicitation shall be prohibited for representation offices.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>	
<p>B. Banking and other financial services (excluding insurance)</p>	<p>1) Unbound except none for:</p> <ul style="list-style-type: none"> (a) the provision and transfer of financial information and financial data processing and related software as referred to in subparagraph (xv) of the definition of financial service in Annex 9E (Financial Services), and (b) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (xvi) of the definition of financial 	<p>1) Unbound except as indicated in the market access column.</p> <p>2) None</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>service in Annex 9E (Financial Services).¹⁵</p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities. Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation. Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers except for branches of foreign banks and Investment Funds Management Companies (<i>Sociedades Administadoras de Fondos de Inversión – SAFI</i>)¹⁶. In the case of financial entities and those authorised to receive deposits from the public in Costa</p>	<p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law. Private banks that operate current accounts and saving sections have to meet any of the following requirements:</p> <p>(a) To maintain permanently a loan balance in the Credit Fund for Development (<i>Fondo de Crédito para el Desarrollo – FCD</i>) equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. In the event that all deposits are made in domestic currency, the percentage will be only fifteen percent (15%) on the same calculation basis. The resources received from</p>	

¹⁵ It is understood that advisory services include portfolio management advice but do not include portfolio management or other services related to portfolio management, and that auxiliary services do not include those services referred to in subparagraphs (v) through (xv) of the definition of financial service in Annex 9E (Financial Services).

¹⁶ This limitation covers new financial services, for section A and B of Financial Services sector.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Rica, such as private banks, branches of foreign banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p>	<p>private entities by the state bank(s) managing the Credit Fund for Development (<i>Fondo de Crédito para el Desarrollo</i> – FCD), are exempted from the requirement of the minimum legal reserve for the operations carried out by the managing state bank(s). Such managing entities of these resources will recognize to the private banks, for the transferred resources, an interest rate of fifty percent (50%) of the basic passive rate for deposits in domestic currency and fifty percent (50%) of the average of the last three months of the Secured Overnight Financing Rate (SOFR), calculated by the Federal Reserve Bank of New York, for the resources transferred in foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>branches to provide basic banking services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs which, for these purposes, must be submitted to the Governing Council (<i>Consejo Rector</i>) of the Development Banking System (<i>Sistema de Banca para el Desarrollo</i> – SBD), in order to request its review and approval.</p> <p>These resources will be placed to end users at the following rates:</p> <p>(a) For resources in colones: at the basic passive rate calculated by the Central Bank of Costa Rica,</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>adjustable and reviewable quarterly. This rate shall be four percent (4%), when such calculation is lower than this percentage.</p> <p>(b) For resources in foreign currency: it shall be the average net interest rate of private bank deposits at six months term, calculated by the Central Bank of Costa Rica, adjustable and revisable every quarterly. This rate shall be three percent (3%), if said calculation is lower than this percentage.</p> <p>In the event that private banks channel funds through second-tier banks, the Governing Council (<i>Consejo Rector</i>) of the Development Banking System (<i>Sistema de Banca para el Desarrollo</i> – SBD) shall establish a preferential rate.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>4) Unbound except as indicated in horizontal commitments.</p>	<p>which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p> <p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Trust agreements of the National Telecommunications Fund (<i>Fondo Nacional de Telecomunicaciones</i> – FONATEL) shall be signed with public banks of the National Banking System.</p> <p>The issues of debt, convertible bonds and structured products are subject to the requirement of obligatory rating, except the issues of State securities and non-banking Costa Rican public institutions.</p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		having legal residency in the country to obtain the credential to be an exchange agent.	
<u>8. HEALTH SERVICES AND SOCIAL SERVICES</u> (only privately funded services)			
A. Hospital services (CPC 9311)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
B. Ambulance services (CPC 93192)			
C. Residential health facilities other than hospital services (CPC 93193)			
<u>9. TOURISM AND TRAVEL RELATED SERVICES</u>			
A. Hotel and restaurants (including catering) (CPC 641-643) ¹⁷	1) Unbound except for catering (CPC 6423). 2) None 3) The activities of rural communitarian tourism can only be carried out by enterprises incorporated in Costa Rica as associations or rural zone self-managing cooperatives, in accordance with Costa Rican legislation.	1) Unbound except for catering (CPC 6423). 2) None 3) None	

¹⁷ The supply of services in train transport facilities is excluded.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Economic needs tests are required. Main criteria: population and geographical density.</p> <p>Costa Rica limits the granting of touristic contracts and incentives based on the contribution to the balance of payments, the use of national raw material and inputs, the creation of direct and indirect jobs, the effects on regional development, the modernisation and diversification of the national touristic offer, the increases of the internal and international touristic demand and the benefits reflecting on other sectors.</p> <p>Licences are required for retail commercialisation of alcoholic beverages by natural and juridical persons. The licences shall be granted by the municipality where the business is placed. Licences are classified in five classes (A, B, C, D and E)¹⁸ and shall be valid for five</p>		

¹⁸

For transparency, hereby is included a short description of the type of activities and businesses that each licenses include:

- License A: businesses where alcoholic beverages are commercialized, but cannot be consumed on premises.
- License B: businesses where alcoholic beverages are commercialized and can be consumed on premises, such as cantinas, bars, taverns, ballrooms, discos, nightclubs and cabarets.
- License C: businesses where alcoholic beverages are commercialized and can be consumed on premises with food.

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>years, automatically extendable for equal periods, and cannot be sold, exchanged, leased, transferred, passed on, alienated or negotiated in any way. Licences shall be granted subject to the following criteria:</p> <p>(a) The provisions of the relevant urban plan (<i>plan regulador</i>) or, in its place, of other norm in force.</p> <p>(b) The provisions relative to the use of land.</p> <p>(c) Convenience, rationality, proportionality, reasonability, superior interest of minors, social risk and balanced development of the canton, as well as respect of freedom of commerce and the right to health; for this, the municipalities may count with the collaboration of the Ministry of Health and the Institute on Alcoholism and Drug Dependence (<i>Instituto sobre</i></p>		

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- License D: minimarkets and supermarkets.
 - License E: activities and enterprises declared of touristic interest by the Costa Rican Tourism Board (*Instituto Costarricense de Turismo – ICT*).

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><i>Alcoholismo y Farmacodependencia</i> – IAFA).</p> <p>(d) In case of licenses class B, a licence can only be granted for every 300 residents maximum.</p> <p>Licences class A, B and C cannot be granted to businesses placed in established zones for residential use, or in accordance to what is established by the urban plan (<i>plan regulador</i>) or by other related regulations in force. For licenses class A and B licences shall not be granted to businesses placed at least 400 meters from public or private education centers, child nutrition centers, facilities where religious activities are carried out and have the respective authorisation to operate, elderly people attention centers, hospitals, clinics and Basic Teams of Comprehensive Healthcare (<i>Equipos Básicos de Atención Integral en Salud</i> – EBAIS). In the case of licences class C the minimum distance abovementioned shall be 100 meters.</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments.		
C. Tourist guides services (CPC 7472)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) Only Costa Rican nationals or residents shall apply for tourist guides licences. 4) Unbound except as indicated in horizontal commitments.	
<u>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</u> (other than audiovisual services) (only privately funded services)			
A. Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
D. Sporting and other recreational services (CPC 9641 except hunting)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
<u>11. TRANSPORT SERVICES</u>			
A. Maritime Transport Services			
(a) International passenger transportation (CPC 7211 except national cabotage transport services)	1) None 2) None 3) None except unbound for operations of vessels under the national flag of Costa Rica and for the establishment of a registered company for the	1) None 2) None 3) None except as indicated in the market access column.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) International freight transportation (CPC 7212 except national cabotage transport services)	<p>purpose of operating a fleet under the national flag of Costa Rica.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>	
<p>Services auxiliary to maritime transport services</p> <p>(a) Maritime cargo handling services</p> <p>(b) Storage and warehouse services (part of CPC 742)</p> <p>(c) Customs clearance services</p> <p>(d) Container station and depot services</p> <p>(e) Maritime agency services</p> <p>(f) Maritime freight forwarding services</p> <p>(g) Rental of vessels with crew (CPC 7213)</p>	<p>1) Unbound except for CPC 742.</p> <p>2) None</p> <p>3) Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply maritime services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica.</p> <p>Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>1) Unbound except for CPC 742.</p> <p>2) None</p> <p>3) None except as indicated in market access column for maritime cargo handling services, storage and warehousing services, container station and depot services, maritime agency services, maritime freight forwarding services, rental of vessels with crew and supporting services for maritime transport. Unbound for customs clearance services, pushing and towing services and other supporting and auxiliary services.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>Costa Rica shall ensure that the following services provided at ports</p>

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(h) Pushing and towing services (CPC 7214)</p> <p>(i) Supporting services for maritime transport (part of CPC 745)</p> <p>(j) Other supporting and auxiliary services (part of CPC 749)</p> <p>Auxiliary services as required by maritime transport operators:</p>			<p>are offered on non-discriminatory terms and conditions:</p> <p>pilotage, towing and tug assistance, provisioning, fueling 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</p>

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			and berthing services.
B. Air Transport Services			
(a) Groundhandling services (including catering)	1) Unbound except for catering 2) None 3) Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Companies that comply with the applicable and current requirements and regulations and demonstrate their technical and financial capacity to provide the service will maintain their concessions. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required. 4) Unbound except as indicated in horizontal commitments.	1) Unbound except for catering 2) None 3) None except as indicated in market access column. 4) Unbound except as indicated in horizontal commitments.	
(b) Storage and warehouse services (part of CPC 742)	1) None 2) None 3) Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply	1) None 2) None 3) None except as indicated in market access column.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required. Subject to aviation security requirements.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	<p>4) Unbound except as indicated in horizontal commitments.</p>	
(c) Freight transport agency services (part of CPC 748)	<p>1) Unbound</p> <p>2) None</p> <p>3) Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. Priority will be given to concessionaires already supplying the service. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except as indicated in market access column.</p> <p>4) Unbound except as indicated in horizontal commitments.</p>	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Subject to aviation security requirements. 4) Unbound except as indicated in horizontal commitments.		
(d) Airport management ¹⁹	1) Unbound 2) None 3) Subject to a public monopoly or exclusive rights. Costa Rica reserves the right to limit the number of concessions to supply auxiliary to air transport services in national ports based on demand for those services. All enterprises holding a concession must be organised under Costa Rica law and domiciled in Costa Rica. Incorporation is required. 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None except as indicated in market access column. 4) Unbound except as indicated in horizontal commitments.	
(e) Sales and marketing	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
(f) Computer reservation system	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

¹⁹ The horizontal reservation on public services applies.

Sector or subsector	Limitations on Market Access		Limitations on National Treatment		Additional Commitments
(g) Maintenance and repair of aircraft (part of CPC 8868)	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	Incorporation is required. Subject to residency requirements. Economic needs tests are required. Main criteria: traffic and operation needs.	3)	None except as indicated in market access column.	
	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
C. Rail Transport Services					
(a) Passenger transportation (CPC 7111)	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	Unbound	3)	Unbound	
(b) Freight transportation (CPC 7112)	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
D. Services auxiliary to all modes of transport except for air and maritime transport services					
(a) Cargo-handling services (part of CPC 741)	1)	Unbound	1)	Unbound	
	2)	None	2)	None	
	3)	Unbound	3)	Unbound	
(b) Storage and warehouse services (part of CPC 742)	4)	Unbound except as indicated in horizontal commitments.	4)	Unbound except as indicated in horizontal commitments.	
(c) Freight transport agency services (part of CPC 748)					

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Other supporting and auxiliary services (part of CPC 749)			
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
A. Washing, cleaning and dyeing services (CPC 9701)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
B. Hairdressing services (CPC 97021)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
D. Other beauty treatment services n.e.c. (CPC 97029)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	
E. Spa services and non therapeutical massages, to the extent that they are provided as relaxation physical well-being services and not for	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments.	

Sector or subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
medical or rehabilitation purposes (CPC 1.0 97230)			

ANNEX 9B
LIST OF MFN EXEMPTIONS
UNITED ARAB EMIRATES

Sector or Subsector	Description of the measure indicating its inconsistency with Article 9.4	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 9B
LIST OF MFN EXEMPTIONS
COSTA RICA

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
BUSINESS SERVICES				
Professional services ¹	A foreign professional may become a member of the corresponding professional college only if there is a reciprocal agreement in force with his or her country of origin and/or in certain cases if Costa Rican nationals may exercise the profession in similar circumstances in his or her country of origin	El Salvador, Guatemala, Honduras and Nicaragua ²	Indefinite	Need to ensure minimum standards of quality for professional services.
Other business services - Advertising services	Import of commercial shorts from outside Central America is subject to a tax of 100 per cent of value but the tax may not be less than 10,000 colones or more than 50,000 colones. Radio, cinema or television commercial shorts are deemed	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.

¹ The PROFESSIONAL SERVICES sector includes all services whose provision necessitates specialized higher education and for whose exercise official authorization is required in accordance with the relevant legislation.

² In certain cases, professionals from Central American countries are exempt from the residence requirement needed for membership of the corresponding professional college.

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	to be national if they are made in other Central American countries which grant reciprocity in this area.			
LAND TRANSPORTATION SERVICES				
Passenger transportation	<p>Permission to operate an international passenger transportation service against payment is only granted to Costa Rican enterprises or enterprises whose capital includes a minimum of 60 per cent paid up by Central American nationals.</p> <p>Granting of permits for international passenger transportation services against payment is based on the principle of reciprocity</p>	<p>El Salvador, Guatemala, Honduras and Nicaragua</p> <p>All countries</p>	<p>Indefinite</p> <p>Indefinite</p>	Cooperation with countries in the region through preferences granted within the framework of Central American integration.
Freight transportation	Foreign vehicles, trailers, containers and chassis from outside the Central American region may only transport goods imported or exported by Costa Rica outside this region	El Salvador, Guatemala, Honduras and Nicaragua	Indefinite	Cooperation with countries in the region through preferences granted within the framework of Central American integration.

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
FINANCIAL SERVICES				
Banking and other financial sectors (excluding insurance)	<p>Investment funds may invest in foreign securities provided that they are admitted to trading on a foreign organized market that has a regulatory body that is a member of the International Organization of Securities Commissions (IOSCO), as well as in shares of foreign funds and funds that emulate indices, which are authorized by a regulatory body that is a member of IOSCO.</p> <p>In order to provide portfolio management services, foreign portfolio managers of financial funds must be authorized by the market regulatory body of a country member of IOSCO.</p> <p>The credit rating of issuers domiciled abroad may be granted by a foreign credit rating agency recognized as national by the U.S. Securities</p>	All countries	Indefinite	<p>Preferential treatment is granted to markets, financial instruments, products, managers, participants, and rating agencies that are regulated or supervised by bodies of a member of IOSCO or the U.S. Securities and Exchange Commission, since such bodies comply with high minimum international regulatory and supervisory standards, which may be equal to or surpass the standards maintained by Costa Rican regulation and supervision. In this sense, a minimum level of protection for investors and participants in the securities market is guaranteed and the</p>

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
	<p>and Exchange Commission or its subsidiaries.</p> <p>Structured products may only be issued by foreign financial entities with an international credit rating equal to or higher than investment grade, as issued by a credit rating agency recognized as national by the U.S. Securities and Exchange Commission.</p> <p>Broker dealers may only carry out the transmission and execution of orders in international markets that have a regulatory body that is a member of IOSCO.</p> <p>An organized market is understood as one that has a set of rules and regulations determining its operation and which has a regulatory body that is a member of IOSCO.</p>			<p>stability and solvency of the financial system is safeguarded.</p>

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Banking and other financial sectors (excluding insurance)	International certifiers authorized by the Climate Bond Initiative (CBI) can provide external verification services for thematic public offering issuances.	All countries	Indefinite	Preferential treatment is given to provide services to international certifiers that have been authorized by the CBI, as the international standards issued by the CBI are recognized because it is an organization globally renowned for promoting large-scale investments to generate a global economy with low carbon emissions and resilient to climate change. In addition, recognition also comes for having the Climate Bonds Standard and Certification Scheme which consists of a label for bonds and loans made using rigorous scientific criteria that ensure that certified bonds and loans are consistent with the limit

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
				of keeping the increase in global temperature below two degrees Celsius, which in turn is congruent with the goals of the Paris Agreement.
Banking and other financial sectors (excluding insurance)	The superintendencies may establish exceptions and grant differential treatment derived from international treaties signed by Costa Rica and agreements, conventions or instruments of cooperation, assistance and exchange of information signed with other foreign authorities, agencies or entities.	All countries	Indefinite	Exceptions and differential treatment may be granted to suppliers, services, products or markets of other countries within the framework of international instruments subscribed with foreign entities, because such instruments guarantee reciprocal treatment towards our country in commercial, criminal, cooperation, assistance and supervision matters, which contributes to the fulfillment of Costa Rica's economic, national security, financial stability and

Sector or subsector	Description of measure indicating its inconsistency with Article 9.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
				prudential regulation and supervision objectives.
Air transport services	<p>The certificates issued for the operation of international air transport services, in addition to complying with the provisions of the legislation, shall be granted subject to the treaties or conventions on civil aviation that have been signed and ratified by the Government of Costa Rica.</p> <p>In the absence of treaties or conventions, the granting of such certificates shall be in accordance with the principle of equitable reciprocity to the provisions of national legislation.</p>	All countries	Indefinite	National policies aimed at ensuring that preferential treatment of air transport services is granted on the basis of reciprocity.
All sectors	Measures under bilateral treaties for the promotion and protection of investment designed to encourage in a preferential manner the investments of certain countries covered by such agreements	All countries	Indefinite	National policies aimed at ensuring that preferential treatment of investments is granted on the basis of reciprocity.

ANNEX 9C TELECOMMUNICATIONS SERVICES

Article 1: Scope And Definitions ^{1 2}

1. This Annex shall apply to:
 - (a) measures adopted or maintained by a Party relating to access to and use of public telecommunications networks and services;
 - (b) measures adopted or maintained by a Party relating to obligations of suppliers of public telecommunications networks and services³; and
 - (c) other measures adopted or maintained by a Party relating to public telecommunications networks and services.
2. This Annex shall not apply to measures relating to broadcasting or to cable distribution of radio or television programming.⁴
3. Nothing in this Annex shall be construed to:
 - (a) require a Party to compel any enterprise to establish, construct, acquire, lease, operate, or provide telecommunications networks or services where such networks or services are not offered to the public generally;
 - (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network; or
 - (c) prevent a Party from prohibiting persons operating private networks from using their networks to supply public telecommunications networks or services to third parties.
4. For the purposes of this Annex:

essential facilities means facilities of a public telecommunications network or service that:

¹ For greater certainty, this Annex does not create market access rights or obligations.

² For greater certainty, this Annex does not cover the economic activity consisting of content provision which requires telecommunications services for its transport.

³ For Costa Rica, supplier of public telecommunications networks shall be understood as an “operator,” of public telecommunications networks; which means a natural or juridical person, public or private, that operates public telecommunication networks with the proper authorization, and that may or not provide telecommunications services available to the public.

⁴ “Broadcasting” shall be defined as provided for in the relevant domestic law of each Party.

- (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 supply a service;

interconnection means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services supplied by another supplier;

major supplier means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) the use of its position in the market.

public telecommunications network means the telecommunications infrastructure used to provide public telecommunications services between and among defined network termination points;

public telecommunications service or **telecommunications services available to the public** means any telecommunications service required, explicitly or in effect, by a Party to be offered to the public generally in accordance with its legislation. Such services may include, inter alia, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form of the customer's information;

reference interconnection offer means an interconnection offer extended by a major supplier and filed with, approved by or determined by a telecommunications regulatory body that sufficiently details the terms, rates and conditions for interconnection such that a supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis, without having to engage in negotiations with the major supplier concerned;

telecommunications regulatory body means the body or bodies entrusted with any of the regulatory tasks assigned in relation to the issues mentioned in this Annex;

telecommunications means the transmission and reception of signals by any electromagnetic means;

users means an end-user or a supplier of public telecommunications services;

Article 2: Competitive Safeguards

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers of public telecommunications services that, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other service suppliers of public telecommunications services on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.⁵

Article 3: Interconnection

1. Each Party shall ensure that a major supplier in its territory is required to provide interconnection at any economically and technically feasible point in the network. Such interconnection shall be provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;
- (b) of a quality no less favorable than that provided for its own like services, for like services of non-affiliated service suppliers, or for like services of its subsidiaries or other affiliates;
- (c) in a timely fashion, on terms, conditions (including technical standards and specifications), and cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be provided; and
- (d) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2. Each Party shall make publicly available the applicable procedures for interconnection negotiations with a major supplier in its territory.

⁵ This subparagraph shall apply without prejudice of the applicable legislation with regard to confidential information.

3. Each Party shall ensure that a major supplier in its territory makes publicly available either its interconnection agreements or a reference interconnection offer.

Article 4: Universal Service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain.

2. Such obligations will not be regarded as anti-competitive per se, provided they are administered in a transparent, non-discriminatory, and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined.

Article 5: Licensing Procedure

1. Where a license⁶ or a concession is required for the supply of a public telecommunications service, the competent authority of a Party shall make the following publicly available:

- (a) the terms and conditions for such a license or a concession; and
- (b) the period of time required to reach a decision concerning an application for a license or a concession.

2. Where a license or a concession is required for the supply of a telecommunications service, and if the applicable conditions are fulfilled, the competent authority of a Party shall grant the applicant a license or a concession within a reasonable period of time after the submission of its application is considered complete under that Party's law.

3. The competent authority of a 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 for a license or a concession, the competent authority of a Party shall make known to the applicant the reason for the denial.

Article 6: Independent Regulatory Body

1. Each Party's telecommunications regulatory body shall be separate from, and not accountable to, any supplier of public telecommunications services.

2. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory body are impartial with respect to all market participants.

⁶ For the purposes of this Annex, the term license is understood to include authorizations, registrations, or other permits that each Party may require to supply public telecommunications services.

Article 7: Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way in an objective, timely, transparent, and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands, but retains the right not to provide detailed identification of frequencies allocated or assigned for specific government uses.
3. A Party's measures allocating and assigning spectrum and managing frequency are not measures that are per se inconsistent with Article 9.5 (Market Access). Accordingly, a Party retains the right to establish and apply spectrum and frequency management measures that may have the effect of limiting the number of suppliers of public telecommunications services. This includes the ability to allocate frequency bands, taking into account current and future needs and spectrum availability.

Article 8: Resolution of Telecommunications Disputes between Suppliers

Each Party shall ensure that:

- (a) a supplier of public telecommunications networks or services of the other Party may submit a recourse, in accordance with the procedures established in its legislation, to its regulatory body or other relevant body to resolve disputes regarding the Party's measures relating to Articles 2 and 3 of this Annex;
- (b) a supplier of public telecommunications networks or services of the other Party that has requested interconnection with a major supplier, has recourse after a reasonable publicly specified period of time to its regulatory body to resolve disputes regarding terms, conditions and rates for interconnection with that major supplier; and
- (c) a supplier of public telecommunications networks or services of the other Party whose legally protected interests are adversely affected by a decision of its regulatory body have recourse to appeal to an independent administrative body and/or a court in accordance with the Party's law.

Article 9: Transparency

In addition to Article 1.6 (Transparency), each Party shall ensure that its measures relating to public telecommunications networks and services is publicly available, including:

- (a) tariffs and other terms and conditions of service;

- (b) specifications of technical interfaces with such networks and services;
- (c) information on bodies responsible of the preparation, amendment and adoption of measures;
- (d) conditions applying to attachment of terminal or other equipment to the public telecommunications network; and
- (e) notifications, permits, registration or licensing requirements, if any.

Article 10: Flexibility in the Choice of Technologies

1. Neither Party may prevent suppliers of public telecommunications services from having the flexibility to choose the technologies that they use to supply their services subject to requirements necessary to satisfy legitimate public policy interests, provided that any measure restricting such choice is not prepared, adopted, or applied in a manner that creates unnecessary obstacles to trade.
2. For greater certainty, nothing in this Annex shall be construed to prevent a telecommunications regulatory body from requiring the proper license or other authorization to supply each public telecommunications service.

ANNEX 9D
SUBCOMMITTEE ON TRADE IN SERVICES

For the purposes of Article 9.15 (Subcommittee on Trade in Services), the Subcommittee on Trade in Services shall be integrated as follows:

- (a) for Costa Rica by representatives of the Ministry of Foreign Trade, or its successors; and
- (b) for United Arab Emirates by representatives of the Ministry of Economy, or its successors.

ANNEX 9E FINANCIAL SERVICES

1. Scope and Definition

- (a) This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in Article 9.1 (Definitions).
- (b) For the purposes of subparagraph 2(b) of Article 9.2 (Scope and Coverage), "services supplied in the exercise of governmental authority" means the following:
 - (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (ii) activities forming part of a statutory system of social security or public retirement plans; and
 - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (c) For the purposes of subparagraph 2(b) of Article 9.2 (Scope and Coverage), if a Party allows any of the activities referred to in subparagraphs (b)(ii) or (b)(iii) of this paragraph to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.
- (d) A service supplied in the exercise of governmental authority as defined in Article 9.1 (Definitions) shall not apply to services covered by this Annex.

2. Domestic Regulation

- (a) Notwithstanding any other provisions of Chapter 9 (Trade in Services), a Party shall not be prevented from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of Chapter 9 (Trade in Services), they shall not be used as a means of avoiding the Party's commitments or obligations under Chapter 9 (Trade in Services).
- (b) Nothing in Chapter 9 (Trade in Services) shall be construed to require a Party

to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

3. Recognition

- (a) A Party may recognize prudential measures of any other country in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.
- (b) A Party that is a party to such an agreement or arrangement referred to in subparagraph (a), whether future or existing, shall afford adequate opportunity for other interested Party to negotiate their 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 any other Party to demonstrate that such circumstances exist.

4. Dispute Settlement

Panels for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

5. Definitions

For the purposes of this Annex:

- (a) A financial service is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (i) Direct insurance (including co-insurance):
 - (A) life
 - (B) non-life

- (ii) Reinsurance and retrocession;
- (iii) Insurance intermediation, such as brokerage and agency;
- (iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

Banking and other financial services (excluding insurance)

- (v) Acceptance of deposits and other repayable funds from the public;
- (vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) Financial leasing;
- (viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (ix) Guarantees and commitments;
- (x) Trading for own account or 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, 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;
 - (F) transferable securities;
 - (G) other negotiable instruments and financial assets, including bullion.
- (xi) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (xii) Money broking;

- (xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) Settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;
 - (xvi) Advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
- (b) A financial service supplier means any natural or juridical person of a Party wishing to supply or supplying financial services but the term "financial service supplier" does not include a public entity.
- (c) "Public entity" means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
 - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

CHAPTER 10

DIGITAL TRADE

Article 10.1: Definitions

For the purposes of this Chapter:

APIs means Application Programming Interfaces;

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;

carrier medium means any physical object capable of storing the digital codes that form a digital product by any method now known or later developed, and from which a digital product can be perceived, reproduced, or communicated, directly or indirectly, and includes an optical medium, a floppy disk, and a magnetic tape;

customs duty includes any duty or charge of any kind imposed on or in connection with the importation of a good, and any surtax or surcharge imposed in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with paragraph 2 of Article III of the GATT 1994;
- (b) fee or other charge in connection with the importation commensurate with the cost of services rendered; or
- (c) antidumping or countervailing duty;

digital product means a computer programme, text, video, image, sound recording or other product that is digitally encoded, produced for commercial sale or distribution, and that can be transmitted electronically;^{1 2}

digital signature means data in digital or electronic form that is in, affixed to, or logically or cryptographically associated with, a digital or electronic document, and that may be used to identify or verify the signatory in relation to the digital or electronic document and indicate the signatory's approval of the information contained in the digital or electronic document, and legally binding the author to the digital or electronic document;

electronic transmission or **transmitted electronically** means a transmission made using any electromagnetic means, including by photonic means;

¹ For greater certainty, digital product does not include a digitised representation of a financial instrument, including money.

² The definition of digital product should not be understood to reflect a Party's view on whether trade in digital products through electronic transmission should be categorised as trade in services or trade in goods.

open data means non-proprietary information, including data, made freely available to the public by the central level of government;

personal data means any information, including data, about an identified or identifiable natural person;

trade administration documents means 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, 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 10.2 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 promoting consumer confidence in digital trade, and the applicability of the WTO Agreement to measures affecting digital trade.
2. The Parties seek to foster an environment conducive to the further advancement of digital trade, including electronic commerce and the digital transformation of the global economy, by strengthening their bilateral relations on these matters.

Article 10.3 General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.
2. This Chapter shall not apply:
 - (a) to government procurement; and
 - (b) except for Article 10.14, to 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 using electronic means are subject to the relevant provisions of Chapter 8 (Investment) and Chapter 9 (Trade in Services) and including any exceptions or limitations set out in this Agreement that are applicable to such provisions.

4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from imposing internal taxes, directly or indirectly, on digital products, provided they are imposed in a manner consistent with this Agreement.

Article 10.4: Customs Duties

1. No Party shall impose customs duties, fees, or other charges on or in connection with the importation or exportation of digital products by electronic transmission, between a person of a Party and a person of the other Party.

2. For the purposes of determining applicable customs duties, each Party shall determine the customs value of an imported carrier medium bearing a digital product based on the cost or value of the carrier medium alone, without regard to the cost or value of the digital product stored on the carrier medium.

Article 10.5: Non-Discriminatory Treatment of Digital Products

1. A Party shall not accord less favourable treatment to some digital products transmitted electronically than it accords to other like digital products transmitted electronically:

- (a) on the basis that:
 - (i) the digital products receiving less favourable treatment are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms, in the territory of the other Party; or
 - (ii) the author, performer, producer, developer, or distributor of such digital products is a person of the other Party; or
- (b) so as otherwise to afford protection to the other like digital products that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms, in its territory.

2. A Party shall not accord less favourable treatment to digital products transmitted electronically:

- (a) that are created, produced, published, stored, transmitted, contracted for, commissioned, or first made available on commercial terms, in the territory of the other Party than it accords to like digital products transmitted electronically that are created, produced, published, contracted for, commissioned, or first made available on commercial terms in the territory of a non-Party; or

- (b) whose author, performer, producer, developer, or distributor of such digital products is a person of the other Party than it accords to like digital products transmitted electronically whose author, performer, producer, developer, or distributor of such digital products transmitted electronically is a person of a non-Party.
- 3. Paragraphs 1 and 2 of this Article are subject to the relevant exceptions, limitations or reservations set out in this Agreement or its Annexes, if any.
- 4. This Article shall not apply to broadcasting.

Article 10.6: Domestic Electronic Transactions Framework

- 1. Each Party shall endeavour to maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce* (1996) or the *United Nations Convention on the Use of Electronic Communications in International Contracts*, done at New York on November 23, 2005.
- 2. Each Party shall endeavour to:
 - (a) avoid any unnecessary regulatory burden on electronic transactions; and
 - (b) facilitate input by interested persons in the development of its legal framework for electronic transactions, including in relation to trade documentation.

Article 10.7: Authentication and Digital Signature

- 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 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; or
 - (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 or the digital signature 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 digital signatures.

Article 10.8: Paperless Trading

Each Party shall endeavour to:

- (a) make trade administration documents available to the public in electronic form; and
- (b) accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

Article 10.9: 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 adopt or maintain laws or regulations to proscribe misleading, deceptive, and fraudulent conducts that cause harm or potential harm to consumers engaged in online commercial activities.
3. The Parties recognise the importance of cooperation between their respective national consumer protection agencies on activities related to cross-border electronic commerce in order to enhance consumer welfare.

Article 10.10: Personal Data Protection

1. The Parties recognise the benefits of adopting or maintaining legislation for the protection of personal data of the 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. 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.

Article 10.11: Principles on Access to and Use of the Internet for Digital Trade

To support the development and growth of digital trade and subject to applicable policies, laws and regulations, each Party recognizes that consumers in its territory should be able to:

- (a) access and use services and applications of their choice, available on the Internet, subject to reasonable network management;³ and
- (b) connect the devices of their choice to the Internet, provided that such devices do not harm the network.

Article 10.12: 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 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 10.13: Cross-Border Flow of Information

1. The Parties recognize that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.

2. Recognizing the importance of the free flow of information in facilitating trade, and acknowledging the importance of protecting personal data, the Parties shall endeavour to refrain from imposing or maintaining unnecessary barriers to electronic information flows across borders.

Article 10.14: Open Government Data

³ The Parties recognize that an Internet access service provider that offers its subscribers certain content on an exclusive basis would not be acting contrary to this principle.

1. The Parties recognise that facilitating public access to and use of government information available to the public may foster economic and social benefits, competitiveness and innovation.

2. To the extent that a Party chooses to make government information, including data, available to the public, it shall endeavour to ensure, to the extent practicable, that the information is made available in a:

- (a) machine readable and open format that allows it to be searched and retrieved; and
- (b) spatially enabled format with reliable, easy to use and freely available APIs and is regularly updated.

3. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of open data, with a view to enhancing and generating business and research opportunities, especially for small and medium-sized enterprises.

Article 10.15: Cooperation

1. The Parties recognize the importance of cooperation mechanisms on issues arising from electronic commerce, *inter alia* to address the following:

- (a) consumer protection in the field of electronic commerce;
- (b) personal data protection;
- (c) the treatment of unsolicited commercial electronic messages;
- (d) challenges for small and medium-sized enterprises in digital trade;
- (e) the security of electronic commerce;
- (f) digital identities;
- (g) digital government; and
- (h) electronic invoicing.

2. Recognizing the global nature of electronic commerce, the Parties shall strive to actively participate in regional and multilateral forums to promote the development of electronic commerce and to exchange views, as necessary, within the framework of such forums on matters related to electronic commerce.

CHAPTER 11 GOVERNMENT PROCUREMENT

Article 11.1: Definitions

For the purposes of this Chapter:

construction service means a service that has as its objective the realization by whatever means of civil or building works, based on Division 51 of the United Nations Provisional Central Product Classification (CPC);

goods or services means goods or services that a procuring entity needs to carry out its business;

in writing or **written** means any worded or numbered expression that can be read, reproduced and may be later communicated, and may include electronically transmitted and stored information;

limited tendering means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice;

list of suppliers means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once;

measure means any law, regulation, policy, procedure, administrative guidance or practice, or any action of a procuring entity relating to a procurement;

notice of intended procurement means a notice published by a procuring entity inviting interested suppliers to submit a request for participation, a tender, or both;

open tendering means a procurement method whereby a procuring entity announces to all interested qualified suppliers to submit a tender, thereby providing equal opportunities for all suppliers interested in submitting their bids;

procurement means the purchase by a procuring entity of goods or services. The procurement process is a sequence of activities undertaken by a procuring entity to obtain the required goods or services;

procuring entity Means an entity listed by a Party in Annex 11A (Government Procurement Coverage);

publish means to disseminate information through paper or electronic means that is distributed widely and is readily accessible to the general public;

qualified supplier means a supplier that a procuring entity recognizes as having satisfied the conditions for participation;

services any service that has been specified by the procurement entity;

supplier means a person or group of persons that provides or could provide a good or service to a procuring entity; and

technical specification means a tendering requirement that:

- (a) sets out the characteristics of:
 - (i) goods to be procured, including quality, performance, safety, and dimensions, or the processes and methods for their production, or
 - (ii) services to be procured, or the processes or methods for their provision or
- (b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service.

Article 11.2: General

The Parties recognize the importance of government procurement in trade relations and set as their objective the effective, reciprocal, and progressive opening of their government procurement markets. The Parties will endeavour to cooperate bilaterally on procurement matters.

Article 11.3: Scope

Application of Chapter

1. This Chapter applies to any measure regarding covered procurement.
2. For the purposes of this Chapter, covered procurement means government procurement:
 - (a) of a good, service or any combination thereof;
 - (b) by any contractual means, including: purchase; rental or lease, with or without an option to buy;
 - (c) by a procuring entity; and

- (d) for which the value, as estimated in accordance with paragraphs 7 and 8 equals or exceeds the relevant threshold specified by each Party in Annex 11A (Government Procurement Coverage) at the time of publication of a notice;
- (e) that is not otherwise excluded from coverage by this Chapter; and subject to the conditions specified in Annex 11A (Government Procurement Coverage); and
- (f) not procured with a view to commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale.

Activities Not Covered

3. This Chapter does not apply to:

- (a) the acquisition or rental of land, existing buildings or other immovable property or the rights thereon;
- (b) non-contractual agreements or any form of assistance that a Party, including its procuring entities, provides, including cooperative agreements, grants, loans, equity infusions, guarantees, subsidies and fiscal incentives;
- (c) the procurement or acquisition of: fiscal agency or depository services; liquidation and management services for regulated financial institutions; or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes and other securities; For greater certainty, this Chapter shall not apply to procurement of banking, financial, fiduciary, or specialised services related to the following activities:
 - (i) the incurring of public indebtedness; or
 - (ii) public debt management.
- (d) public employment contracts;
- (e) procurement:
 - (i) conducted for the specific purpose of providing international assistance, including development aid;
 - (ii) funded by an international organisation or foreign or international grants, loans or other assistance to which procurement procedures or conditions of the international organisation or donor apply. If the procedures or conditions of the international organisation or donor do not restrict the participation of suppliers then the procurement shall be subject to Article 11.5.1;

- (iii) conducted under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project;
- (f) procurement of goods and services for specific contracts.

Compliance

4. Each Party shall ensure that its procuring entities comply with this Chapter in conducting procurements.
5. No procuring entity shall prepare or design a procurement, or otherwise structure or divide a procurement into separate procurements in any stage of the procurement, in order to avoid the obligations of this Chapter.
6. Nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from developing new procurement policies, procedures or contractual means, provided that they are not inconsistent with this Chapter.
7. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall:
 - (a) neither divide a procurement into separate procurements nor use a particular valuation method for estimating the value of a procurement with the intention of totally or partially excluding it from the application of this Chapter;
 - (b) taking into account all forms of remuneration, including premiums, fees, commissions and interest.
8. Where the estimated maximum total value of a procurement over its entire duration is not known, the procurement shall be covered by this Chapter.

Article 11.4: Exceptions

1. Subject to the requirement that the measure is not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between Parties where the same conditions prevail, or a disguised restriction on international trade between the Parties, nothing in this Chapter shall be construed to prevent a Party, including its procuring entities, from adopting or maintaining a measure:
 - (a) necessary to protect public morals, order or safety;
 - (b) necessary to protect human, animal or plant life or health;
 - (c) necessary to protect intellectual property; or

- (d) relating to the good or service of a person with disabilities, of philanthropic or not-for-profit institutions, or of prison labour.

2. The Parties understand that subparagraph (b) includes environmental measures necessary to protect human, animal, or plant life or health.

Article 11.5: General Principles

National Treatment and Non-Discrimination

1. With respect to any measure regarding covered procurement without prejudice of the notes in Sections A (Central Government Entities), B (Other Covered Entities), C (Services) and Section D (General Notes) of Annex 11A (Government Procurement Coverage) each Party, including its procuring entities, shall accord immediately and unconditionally to the goods and services of the other Party and to the suppliers of the other Party, treatment no less favourable than the treatment that the Party, including its procuring entities, accords to domestic goods, services, and suppliers.

2. With respect to any measure regarding covered procurement, each Party, including its procuring entities, without prejudice of the notes in Sections A (Central Government Entities), B (Other Covered Entities), C (Services) and Section D (General Notes) of Annex 11A (Government Procurement Coverage) shall not:

- (a) treat a locally established supplier less favourably than another locally established supplier on the basis of the degree of foreign affiliation to or ownership by, a person of the other Party; or
- (b) discriminate against a locally established supplier on the basis that the good or service offered by that supplier for a particular procurement is a good or service of the other Party.

Procurement Methods

1. A procuring entity shall use an open tendering procedure for procurement unless Article 11.9 or Article 11.10 applies.

Rules of Origin

1. For the purposes of procurement, a Party shall not apply rules of origin to goods or services imported from or supplied from the other Party that are different from the rules of origin the Party applies at the same time in the normal course of trade to imports or supplies of the same goods or services from the same Party.

Measures Not Specific to Procurement

2. Paragraphs 1 and 2 shall not apply to customs duties and charges of any kind imposed on or in connection with importation, the method of levying such duties and charges, other import regulations or formalities, and measures affecting trade in services other than measures governing procurement.

Use of Electronic Means

3. The Parties shall seek to provide opportunities for procurement to be undertaken through electronic means, including for the publication of procurement information, notices, and tender documentation, and for the receipt of tenders, generally, the full cycle of procure to pay.

4. When conducting procurement by electronic means, a procuring entity shall:

- (a) ensure that the procurement is conducted using Procurement System, information technology systems, and software, including those related to authentication and encryption of information, that are generally available and interoperable with other generally available Procurement System, information technology systems, and software; and
- (b) establish and maintain mechanisms that ensure the integrity of information provided by suppliers, including requests for participation and tenders.

Article 11.6: Publication of Procurement Information

1. Each Party shall promptly publish any measure of general application relating to procurement, and any change or addition to this information.

2. Each Party shall list the paper or electronic means through which the Party publishes the information described in paragraph 1 and the notices required by Article 11.7, Article 11.9.3, and Article 11.16.3.

3. Each Party shall, on request, respond to inquiries relating to the information referred to in paragraph 1.

Article 11.7: Notices of Intended Procurement

1. For each procurement, except in the circumstances described in Article 11.10, a procuring entity shall publish a notice of intended procurement through the appropriate paper or electronic means. The notices shall remain readily accessible to the public until at least the expiration of the time period for responding to the notice or the deadline for submission of the tender.

2. The notices shall, if accessible by electronic means, be provided free of charge for covered procuring entities through a single point of access.

3. Unless otherwise provided in this Chapter, each notice of intended procurement shall include the following information, unless that information is provided in the tender documentation that is made available free of charge to all interested suppliers at the same time as the notice of intended procurement:

- (a) the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement, and the cost and terms of payment to obtain the relevant documents, if any;
- (b) a description of the procurement, including, if appropriate, the nature and quantity of the goods or services to be procured and a description of any options, or the estimated quantity if the quantity is not known;
- (c) if applicable, the time-frame for delivery of goods or services or the duration of the contract;
- (d) if applicable, the address and any final date for the submission of requests for participation in the procurement;
- (e) the address and the final date for the submission of tenders;
- (f) the language or languages in which tenders or requests for participation may be submitted, if other than an official language of the Party of the procuring entity;
- (g) a list and a brief description of any conditions for participation of suppliers, that may include any related requirements for specific documents or certifications that suppliers must provide;
- (h) if, pursuant to Article 11.9, a procuring entity intends to select a limited number of qualified suppliers to be invited to tender, the criteria that will be used to select them and, if applicable, any limitation on the number of suppliers that will be permitted to tender; and
- (i) an indication that the procurement is covered by this Chapter.

4. For greater certainty, paragraph 3 does not preclude a Party from charging a fee for tender documentation if the notice of intended procurement includes all of the information set out in paragraph 3.

Notice of Planned Procurement

5. Procuring entities are encouraged to publish as early as possible in each fiscal year a notice regarding their future procurement plans (notice of planned procurement) which

should include the subject matter of the procurement and the planned date of publication of the notice of intended procurement.

Article 11.8: Conditions for Participation

1. A procuring entity shall limit any conditions for participation in a procurement to those conditions that ensure that a supplier has the legal and financial capacities and the commercial and technical abilities to fulfil the requirements of that procurement.

2. In establishing the conditions for participation, a procuring entity:

- (a) shall not impose the condition that, in order for a supplier to participate in a procurement, the supplier has previously been awarded one or more contracts by a procuring entity of a given Party or that the supplier has prior work experience in the territory of that Party, unless this condition is objectively justifiable and linked to the subject matter of the procurement; and
- (b) may require relevant prior experience if essential to meet the requirements of the procurement.

3. In assessing whether a supplier satisfies the conditions for participation, a procuring entity shall:

- (a) evaluate the financial capacity, the commercial and technical abilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity¹; and
- (b) base its evaluation solely on the conditions that the procuring entity has specified in advance in notices or tender documentation.

4. If there is supporting evidence, a Party, including its procuring entities, may exclude a supplier on grounds such as:

- (a) bankruptcy or insolvency;
- (b) false declarations;
- (c) significant or persistent deficiencies in the performance of any substantive requirement or obligation under a prior contract or contracts;
- (d) final judgments in respect of serious crimes or other serious offences;

¹ For greater certainty, it is the responsibility of the supplier to provide accurate information, and the procuring entity may reasonably rely on information provided to it by the supplier.

- (e) professional misconduct or actions or omissions that adversely reflect on the commercial integrity of the supplier; or
- (f) failure to pay taxes.

Article 11.9: Qualification of Suppliers

Registration Systems and Qualification Procedures

1. A Party, including its procuring entities, may maintain a supplier registration system under which interested suppliers are required to register and provide certain information and documentation.

Selective Tendering

2. If a procuring entity intends to use selective tendering, the procuring entity shall:
- (a) publish a notice of intended procurement that invites qualified suppliers to submit a request for participation in a procurement; and
 - (b) include in the notice of intended procurement the information specified in Article 11.7.3. (a), (b), (d), (g), (h), and (i).
3. The procuring entity shall:
- (a) publish the notice sufficiently in advance of the procurement to allow interested suppliers to request participation in the procurement;
 - (b) provide, by the commencement of the time period for tendering, at least the information in Article 11.7.3. (c), (e), and (f) to the qualified suppliers that it notifies as specified in Article 11.14.2; and
 - (c) allow all qualified suppliers to submit a tender, unless the procuring entity stated in the notice of intended procurement a limitation on the number of suppliers that will be permitted to tender and the criteria or justification for selecting the limited number of suppliers.
4. If the tender documentation is not made publicly available from the date of publication of the notice referred to in paragraph 3, the procuring entity shall ensure that the tender documentation is made available at the same time to all the qualified suppliers selected.

List of Suppliers

5. A Party, including its procuring entities, may establish or maintain a list provided that it publishes annually, or otherwise makes continuously available by electronic means, a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:

- (a) a description of the goods and services, or categories thereof, for which the list may be used;
- (b) the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity or other government agency will use to verify a supplier's satisfaction of those conditions;
- (c) the name and address of the procuring entity or other government agency and other information necessary to contact the procuring entity and to obtain all relevant documents relating to the list;
- (d) the period of validity of the list and the means for its renewal or termination or, if the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list;
- (e) the deadline for submission of applications for inclusion on the list, if applicable; and
- (f) an indication that the list may be used for procurement covered by this Chapter, unless that indication is publicly available through information published pursuant to Article 11.6.2.

6. A Party, including its procuring entities, that establishes or maintains a list, shall include on the list, within a reasonable period of time, all suppliers that satisfy the conditions for participation set out in the notice referred to in paragraph 5.

7. If a supplier that is not included on a list submits a request for participation in a procurement based on the list and submits all required documents, within the time period provided for in Article 11.14.2, a procuring entity shall examine the request. The procuring entity shall not exclude the supplier from consideration in respect of the procurement unless the procuring entity is not able to complete the examination of the request within the time period allowed for the submission of tenders.

Information on Procuring Entity Decisions

8. A procuring entity or other entity of a Party shall promptly inform any supplier that submits a request for participation in a procurement or application for inclusion on a list of the decision with respect to the request or application.

9. If a procuring entity or other entity of a Party rejects a supplier's request for participation or application for inclusion on a list, ceases to recognize a supplier as qualified, or removes a supplier from a list, the entity shall promptly inform the supplier and on request

of the supplier, promptly provide the supplier with a written explanation of the reason for its decision.

Article 11.10: Limited Tendering

1. Subject to paragraph 2, a procuring entity may use limited tendering.
2. If a procuring entity uses limited tendering, it may choose, according to the nature of the procurement, not to apply Article 11.7, Article 11.8, Article 11.9, Article 11.11, Article 11.12, Article 11.13, Article 11.14, or Article 11.15. A procuring entity may use limited tendering taking into consideration the following circumstances:
 - (a) if, in response to a prior notice, invitation to participate, or invitation to tender:
 - (i) no tenders were submitted or no suppliers requested participation;
 - (ii) no tenders were submitted that conform to the essential requirements in the tender documentation;
 - (iii) no suppliers satisfied the conditions for participation; or
 - (iv) the tenders submitted were collusive, provided that the procuring entity does not substantially modify the essential requirements set out in the notices or tender documentation.
 - (b) if the good or service can be supplied only by a particular supplier and no reasonable alternative or substitute good or service exists for any of the following reasons:
 - (i) the requirement is for a work of art;
 - (ii) the protection of patents, copyrights, or other exclusive rights; or
 - (iii) due to an absence of competition for technical reasons.
 - (c) for additional deliveries by the original supplier or its authorized agents, of goods or services that were not included in the initial procurement if a change of supplier for such additional goods or services:
 - (i) cannot be made for technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement, or due to conditions under original supplier warranties; and

- (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity.
- (d) for a good purchased on a commodity market or exchange;
- (e) if a procuring entity procures a prototype or a first good or service that is intended for limited trial or that is developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development. Original development of a prototype or a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the prototype or the first good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs. Subsequent procurements of these newly developed goods or services, however, shall be subject to this Chapter;
- (f) if additional services that were not included in the initial contract but that were within the objectives of the original tender documentation have, due to unforeseeable circumstances, become necessary to complete the construction services described therein. However, the total value of contracts awarded for additional services may not exceed 50 per cent of the value of the initial contract;
- (g) for new services consisting of the repetition of similar services which conform to a basic project for which an initial contract was awarded and for which the entity has indicated in the notice of intended procurement concerning the initial service that limited tendering procedures might be used in awarding contracts for such new services;
- (h) for purchases made under exceptionally advantageous conditions that only arise in the very short term, such as from unusual disposals, liquidation, bankruptcy, or receivership, but not for routine purchases from regular suppliers;
- (i) if a contract is awarded to the winner of a design contest, provided that:
 - (i) the contest has been organized in a manner that is consistent with this Chapter; and
 - (ii) the contest is judged by an independent jury with a view to award a design contract to the winner.
- (j) in so far as is strictly necessary if, for reasons of extreme urgency brought about by events unforeseeable by the procuring entity, the good or service could not be obtained in time by means of open or selective tendering.

3. For each contract awarded in accordance with paragraph 2, a procuring entity shall prepare a report in writing, or maintain a record, that includes the name of the procuring entity, the value and kind of good or service procured, and a statement that indicates the circumstances and conditions described in paragraph 2 that justified the use of limited tendering.

Article 11.11: Negotiations

1. A Party may provide for its procuring entities to conduct negotiations in the context of procurement if:

- (a) the procuring entity has indicated its intent to conduct negotiations in the notice of intended procurement required under Article 11.7;
- (b) it appears from the evaluation that no tender is obviously the most advantageous in terms of the specific evaluation criteria set out in the notice of intended procurement or tender documentation;
- (c) there is a need to clarify the terms and conditions; or
- (d) all bids exceed the allocated prices provided for in the procuring entity's budget.

2. A procuring entity shall:

- (a) ensure that any elimination of suppliers participating in negotiations is carried out in accordance with the evaluation criteria set out in the notice of intended procurement or tender documentation; and
- (b) when negotiations are concluded, provide a common deadline for the remaining participating suppliers to submit any new or revised tenders.

Article 11.12: Technical Specifications

1. A procuring entity shall not prepare, adopt, or apply any technical specification or prescribe any conformity assessment procedure with the purpose or effect of creating an unnecessary obstacle to trade between the Parties.

2. In prescribing the technical specifications for the good or service being procured, a procuring entity shall, if appropriate:

- (a) set out the technical specifications in terms of performance and functional requirements, rather than design or descriptive characteristics; and

- (b) base the technical specifications on international standards, if these exist; otherwise, on national technical regulations, recognized national standards or building codes.
- 3. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer, or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in these cases, the procuring entity includes words such as “or equivalent” in the tender documentation.
- 4. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific procurement from a person that may have a commercial interest in the procurement.
- 5. For greater certainty, a procuring entity may conduct market research in developing specifications for a particular procurement.
- 6. For greater certainty, this Article is not intended to preclude a procuring entity from preparing, adopting, or applying technical specifications to promote the conservation of natural resources or the protection of the environment.
- 7. For greater certainty, this Chapter is not intended to preclude a Party, or its procuring entities, from preparing, adopting, or applying technical specifications required to protect sensitive government information, including specifications that may affect or limit the storage, hosting, or processing of such information outside the territory of the Party.

Article 11.13: Tender Documentation

- 1. A procuring entity shall promptly make available or provide on request to any interested supplier tender documentation that includes all information necessary to permit the supplier to prepare and submit a responsive tender.
- 2. Unless already provided in the notice of intended procurement, that tender documentation shall include a complete description of:
 - (a) the procurement, including the nature, scope and, if known, the quantity of the good or service to be procured or, if the quantity is not known, the estimated quantity and any requirements to be fulfilled, including any technical specifications, conformity certification, plans, drawings, or instructional materials;
 - (b) any conditions for participation, including any financial guarantees, information, and documents that suppliers are required to submit;

- (c) all criteria to be considered in the awarding of the contract and the relative importance of those criteria;
 - (d) if there will be a public opening of tenders, the date, time, and place for the opening;
 - (e) any other terms or conditions relevant to the evaluation of tender; and
 - (f) any date for delivery of a good or supply of a service.
3. To the extent possible an entity should make relevant tender documentation publicly available through electronic means or a computer-based telecommunications network openly accessible to all suppliers.
4. In establishing any date for the delivery of a good or the supply of a service being procured, a procuring entity shall take into account factors such as the complexity of the procurement.
5. A procuring entity shall promptly reply to any reasonable request for relevant information by an interested or participating supplier, provided that the information does not give that supplier an advantage over other suppliers.

Modifications

6. If, prior to the award of a contract, a procuring entity modifies the evaluation criteria or requirements set out in a notice of intended procurement or tender documentation provided to participating suppliers, or amends, or re-issues a notice or tender documentation, it shall publish or provide those modifications, or the amended or re-issued notice or tender documentation:
- (a) to all suppliers that are participating in the procurement at the time of the modification, amendment, or re-issuance, if those suppliers are known to the procuring entity, and in all other cases, in the same manner as the original information was made available; and
 - (b) in adequate time to allow those suppliers to modify and re-submit their initial tender, if appropriate.

Article 11.14: Time Periods

1. A procuring entity shall, consistent with its own reasonable needs, provide sufficient time for a supplier to obtain the tender documentation and to prepare and submit request for participation and a responsive tender, taking into account factors such as:
- (a) the nature and complexity of the procurement;

- (b) the extent of subcontracting anticipated; and
 - (c) whether tenders can be received by electronic means.
- 2. The time periods for procurement in each Party shall be in accordance with Section I of Annex 11A (Government Procurement Coverage).

Article 11.15: Treatment of Tenders and Awarding of Contracts

Treatment of Tenders

1. A procuring entity shall receive, open and treat all tenders under procedures that guarantee the fairness and impartiality of the procurement process and the confidentiality of tenders.
2. If the tender of a supplier is received after the time specified for receiving tenders, the procuring entity shall not penalize that supplier if the delay is due solely to the mishandling on the part of the procuring entity.
3. If a procuring entity provides a supplier with an opportunity to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunity to all participating suppliers.

Awarding of Contracts

4. To be considered for an award, a tender shall be submitted in writing and shall, at the time of opening, comply with the essential requirements set out in the notice and tender documentation and be submitted by a supplier who satisfies the conditions for participation.
5. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to be fully capable of fulfilling the terms of the contract and that, based solely on the evaluation criteria specified in the notice and tender documentation, submits:
 - (a) the most advantageous tender; or
 - (b) if price is the sole criterion, the lowest price.
6. Consistent with the terms of this Chapter, a procuring entity may require a supplier to comply with general terms and conditions pursuant to the terms of the contract.
7. If a procuring entity received a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it satisfies the conditions for participation and is capable of fulfilling the terms of the contract.

8. A procuring entity shall not use options, cancel a procurement, or modify or terminate awarded contracts in order to avoid the obligations of this Chapter, unless the procuring entity gives justifications.

Article 11.16: Transparency and Post-Award Information

Information Provided to Suppliers

1. A procuring entity shall promptly inform suppliers that have submitted a tender of the contract award decision. The procuring entity may do so in writing, or through the prompt publication of the notice in paragraph, provided that the notice includes the date of award. If a supplier has requested the information in writing, the procuring entity shall provide it in writing.

2. Subject to Article 11.17, a procuring entity shall, on request, provide an unsuccessful supplier with an explanation of the reasons why the procuring entity did not select the unsuccessful supplier's tender or an explanation of the relative advantages of the successful supplier's tender if the supplier requested.

Maintenance of Records

3. A procuring entity shall maintain the documentation, records and reports relating to tendering procedures and contract awards for procurement, including the records and reports provided for in Article 11.10.

Article 11.17: Disclosure of Information

Provision of Information to Parties

1. On request of the other Party, a Party may exchange information to demonstrate whether a procurement was conducted in accordance with this Chapter.

Non-Disclosure of Information

2. Notwithstanding any other provision of this Chapter, a Party, including its procuring entities, shall not, except to the extent required by law or with the written authorization of the supplier that provided the information, disclose information that would prejudice legitimate commercial interests of a particular supplier or that might prejudice fair competition between suppliers.

3. Nothing in this Chapter shall be construed to require a Party, including its procuring entities, authorities, and review bodies, to disclose confidential information if that disclosure:

- (a) would impede law enforcement;

- (b) might prejudice fair competition between suppliers;
- (c) would prejudice the legitimate commercial interests of particular persons, including the protection of intellectual property; or
- (d) would otherwise be contrary to the public interest.

Article 11.18: Ensuring Integrity in Procurement Practices

Each Party shall ensure that criminal or administrative measures exist to address corruption in its government procurement. These measures may include procedures to render ineligible for participation in the Party's procurements, either indefinitely or for a stated period of time, suppliers that the Party has determined to have engaged in fraudulent or other illegal actions in relation to government procurement in the Party's territory. Each Party shall also ensure that it has in place policies and procedures to eliminate to the extent possible or manage any potential conflict of interest on the part of those engaged in or having influence over a procurement.

Article 11.19: Domestic Review

1. Each Party shall maintain, establish, or designate at least one impartial administrative or judicial authority (review authority) that is independent of its procuring entities to review, in a non-discriminatory, timely, transparent, and effective manner, a challenge or complaint (complaint) by a supplier that there has been:

- (a) a breach of this Chapter; or
- (b) if the supplier does not have a right to directly challenge a breach of this Chapter under the law of a Party, a failure of a procuring entity to comply with the Party's measures implementing this Chapter, arising in the context of a procurement, in which the supplier has, or had, an interest. The procedural rules for these complaints shall be in writing and made generally available.

2. In the event of a complaint by a supplier, arising in the context of procurement in which the supplier has, or had, an interest, that there has been a breach or a failure as referred to in paragraph 1, the Party of the procuring entity conducting the procurement shall encourage, if appropriate, the procuring entity and the supplier to seek resolution of the complaint through consultations. The procuring entity shall accord impartial and timely consideration to the complaint in a manner that is not prejudicial to the supplier's participation in ongoing or future procurement or to its right to seek corrective measures under the administrative or judicial review procedure. Each Party shall make information on its complaint mechanisms generally available.

3. If a body other than the review authority initially reviews a complaint, a Party shall ensure that the supplier may appeal the initial decision to the review authority that is independent of the procuring entity that is the subject of the complaint.

4. If the review authority has determined that there has been a breach or a failure as referred to in paragraph 1, a Party may limit compensation for the loss or damages suffered to either the costs reasonably incurred in the preparation of the tender or in bringing the complaint, or both.

5. Each Party shall ensure that, if the review authority is not a court, its review procedures are conducted in accordance with the following procedures:

- (a) a supplier shall be allowed sufficient time to prepare and submit a complaint in writing, based on laws and regulations of both parties from the time when the basis of the complaint became known or reasonably should have become known to the supplier;
- (b) a procuring entity shall respond in writing to a supplier's complaint and provide all relevant documents to the review authority;
- (c) a supplier that initiates a complaint shall be provided an opportunity to reply to the procuring entity's response before the review authority takes a decision on the complaint; and
- (d) the review authority shall provide its decision on a supplier's complaint in a timely manner, in writing, with an explanation of the basis for the decision.

6. Each Party shall adopt or maintain procedures that provide for:

- (a) prompt interim measures, pending the resolution of a complaint, to preserve the supplier's opportunity to participate in the procurement and to ensure that the procuring entities of the Party comply with its measures implementing this Chapter; and
- (b) corrective action that may include compensation under paragraph 4.

The procedures may provide that overriding adverse consequences for the interests concerned, including the public interest, may be taken into account when deciding whether those measures should be applied. Just cause for not acting shall be provided in writing.

Article 11.20: Facilitation of Participation by SMEs

1. The Parties recognize the important contribution that SMEs can make to economic growth and employment and the importance of facilitating and promoting the participation of SMEs in government procurement.

2. If a Party maintains a measure that provides preferential treatment for SMEs, the Party shall ensure that the measure, including the criteria for eligibility, is transparent.
3. To facilitate participation by SMEs in procurement, each Party shall, to the extent possible and if appropriate:
 - (a) provide comprehensive procurement-related information that includes a definition of SMEs in a single electronic portal;
 - (b) endeavour to make all tender documentation available free of charge;
 - (c) conduct procurement by electronic means or through other new information and communication technologies; and
 - (d) consider the size, design, and structure of the procurement, including the use of subcontracting by SMEs.

Article 11.21: Financial Obligations

1. This Chapter does not entail any financial obligations to the Parties.
2. Each Party is responsible for any financial expenses to fulfil their role in this Chapter.

Article 11.22: Language

To improve market access to each Party's procurement market, each Party shall, where possible, use English in its publication of materials or information pursuant to Article 11.6.

Article 11.23: Annex

The following annex forms an integral part of this Chapter:

- (a) Annex 11A (Government Procurement Coverage).

ANNEX 11A
GOVERNMENT PROCUREMENT COVERAGE

SCHEDULE OF UNITED ARAB EMIRATES

Section A: Central Government Entities

Chapter 11 (Government Procurement) shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

All Goods Threshold: SDR 147,400

All Services Threshold: SDR 147,400

All Construction Services As per the General Notes section
Construction services are excluded.

LIST OF ENTITIES

1	Ministry of Finance
2	Ministry of Climate Change and Environment
3	Ministry of Energy and Infrastructure
4	Ministry of Youth
5	Ministry of Economy
6	Ministry of Human Resources and Emiratization
7	Ministry of Justice
8	Ministry of Industry and Advanced Technology
9	Ministry of Community Development
10	Ministry of Health and Prevention
11	UAE Space Agency
12	Ministry of Education
13	Ministry of Tolerance and Coexistence
14	Ministry of State for Federal National Council Affairs
15	National Counselling Center
16	Federal Geographic Information Center
17	Executive office of the Anti-Money Laundering and Counterterrorism Financing
18	Vice President's Office for Political Affairs
19	Emirates Schools Establishment
20	Emirates News Agency
21	General Authority of Sports
22	General Authority of Islamic Affairs and Endowments
23	Federal Authority for Government Human Resources
24	Federal Tax Authority

25	Federal Authority for Identity, Citizenship, Customs & Port Security
26	Strategic Committee for Anti-money Laundering and Combating Terrorism Financing
27	Ministry of Interior

Section B: Other Covered Entities

Not applicable for the United Arab Emirates.

Section C: Services

This Chapter applies to all services listed in the UAE's schedule of specific commitments provided for under Chapter 9 (Trade in Services).

Notes to Section C

The procurement for services, including construction services, is subject to the limitations and conditions specified in the UAE's schedule of specific commitments provided for under Chapter 9 (Trade in Services), and under Section D (General Notes)

Section D: General Notes

1. This Chapter shall not cover the following procurement:
 - (a) Ministry of Defence;
 - (b) State Security Services;
 - (c) Construction Projects and Contracts;
 - (d) all purchases of military character carried out by the Ministry of the Interior or any Federal Entity with a security or a military character, such as:
 - I. Weapons
 - II. Fire control equipment
 - III. Guided missiles
 - IV. Aircraft
 - V. Ships
 - VI. Engines, turbines
 - VII. Communications, detection, and coherent radiation
 - (e) all Drug purchases;
 - (f) all partnership contracts with the private sector;

- (g) decisions taken by the UAE Cabinet to add or exclude any Federal Entity.
- 2. There are some privileges that are binding by law for certain categories such as:
 - (a) Small & Medium Enterprises (SME)

Based on Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (35) of 2016 on the Executive Regulations of Federal Law No (2) of 2014 on Small and Medium Projects and Enterprises, and Cabinet Resolution No (1) of 2022 on the digital procurement policy, an additional bonus of 10% in scoring will be added to the end-score of SMEs.

- (b) In-Country Value (ICV) certification holders

Based on Cabinet Resolution No. (72) of 2021 regarding the National Value-Added Program, and the digital procurement procedures manual, Suppliers with the National Added Value (ICV) certificate are given an additional 25% bonus when evaluating bids, in accordance with the National Added Value (ICV) guidelines.

- (c) All entities covered by Chapter Chapter 11 (Government Procurement) may apply a 10 percent price preference for domestic green suppliers and green goods of domestic origin. For purposes of this Note:
 - **Green suppliers** means suppliers that take into account green applications to meet environmental sustainability standards according to international best practices to achieve a balance in development between community safety, economic growth, and environmental conservation; and
 - **Green goods** means goods that have green applications to meet environmental sustainability standards according to international best practices to achieve a balance in development between community safety, economic growth, and environmental conservation.

Section E: Threshold Adjustment Formula

United Arab Emirates shall calculate and convert the value of the thresholds under Chapter 11 (Government Procurement) into Emirati Dirham (AED) using the conversion rates published by the International Monetary Fund in its monthly International Financial Statistics.

Section F: Media for Publication of Procurement Information

1. Electronic or paper media utilised for the publication of laws, regulations, general application, and procedures regarding government procurement covered by this Agreement pursuant to Article 11.6 (Publication of Procurement Information):
 - (a) Laws and regulations - <https://mof.gov.ae/general-revenue-and-expenditure/> ;
 - (b) Digital Procurement Platform - <https://mof.gov.ae/government-procurement-operations/> ; and
 - (c) Supplier Registration: <https://mof.gov.ae/supplier-registration-in-federal-supplier-register/>
 - Foreign supplier registration requirements:

Documents	Foreign Supplier	Length of validity (days)	Alert before expiration (days)
Tax registration certificate	Yes*	365	30
Passport copy of beneficial owner	Yes	365	30
Contract Establishment (in case of partnership)	If applicable	365	30

Section G: Time Periods

- I. Digital Request For Information
 - As a part of the RFI process, the Federal Entity grant to Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Less than AED 300,000	3 working days
Between AED 300,000 to AED 2 Million	6 working days
More than AED 2 Million	10 working days

II. Digital Request for Proposal

- As a part of the RFP process, the Federal Entity grant Suppliers the following minimum deadlines to submit their proposals:

Estimated Contract Value	Minimum Response Time for Suppliers
Less than AED 300,000	5 working days
Between AED 300,000 to AED 2 Million	10 working days
More than AED 2 Million	15 working days

- The minimum time for Suppliers to provide responses during the tender shall be 5-15 working days, depending on the estimated Contract value, from the date the tender is published (excluding the date of publication).
- Suppliers' responses submitted as part of their proposal shall be final and binding for a period of at least 90 calendar days.

III. Contracting

- Procurement unit shall forward the Contract to the Supplier within 10 working days of the notification of the award. The Supplier shall be provided 10 working days to sign the Contract digitally.

ANNEX 11A
GOVERNMENT PROCUREMENT COVERAGE

SCHEDULE OF COSTA RICA

Section A: Central Government Entities

Chapter 11 (Government Procurement) shall apply to the entities of central level of government which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold: SDR 147 000

SERVICES

Specified in Section C

Threshold: SDR 147 000

LIST OF ENTITIES

- | | | |
|-----|--------------------------------------------------------------------|--------------------------------------------------------------------|
| 1. | Contraloría General de la República General | General Comptroller of the Republic |
| 2. | Defensoría de los Habitantes de la República | Ombudsman of the Republic |
| 3. | Presidencia de la República | Presidency of the Republic |
| 4. | Ministerio de la Presidencia | Ministry of Presidency |
| 5. | Ministerio de Relaciones Exteriores y Culto | Ministry of Foreign Affairs |
| 6. | Ministerio de Agricultura y Ganadería | Ministry of Agriculture |
| 7. | Ministerio de Economía, Industria y Comercio | Ministry of Economy, Industry and Trade |
| 8. | Ministerio de Salud | Ministry of Health |
| 9. | Ministerio de Trabajo y Seguridad Social | Ministry of Work and Social Welfare |
| 10. | Ministerio de Cultura y Juventud | Ministry of Culture and Youth |
| 11. | Ministerio de Vivienda y Asentamientos Humanos | Ministry of Housing |
| 12. | Ministerio de Comercio Exterior | Ministry of Foreign Trade |
| 13. | Ministerio de Planificación Nacional y Política Económica | Ministry of National Planning and Economical Policy |
| 14. | Ministerio de Ciencia, Innovación, Tecnología y Telecomunicaciones | Ministry of Science, Innovation, Technology and Telecommunications |

15.	Ministerio de Ambiente y Energía	Ministry of Environment and Energy
16.	Instituto Costarricense del Deporte y la Recreación	Costa Rican Institute of Sports and Recreation
17.	Instituto Costarricense de Turismo	Costa Rican Institute of Sports and Recreation
18.	Instituto Nacional de las Mujeres	National Institute for Women
19.	Ministerio de Gobernación y Policía	Ministry of Governance and Policy
20.	Ministerio de Seguridad Pública ¹	Ministry of Public Security ¹
21.	Ministerio de Hacienda ²	Ministry of Finances ²
22.	Ministerio de Educación Pública ³	Ministry of Public Education ³
23.	Ministerio de Obras Públicas y Transportes	Ministry of Public Works and Transportation

NOTES TO SECTION A

1. Ministerio de Seguridad Pública (Ministry of Public Security): Chapter 11 (Government Procurement) does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the United Nations Central Product Classification 1.0 (CPC, version 1.0), for the Fuerza Pública.
2. Ministerio de Hacienda (Ministry of Finances): Chapter 11 (Government Procurement) shall not cover the issuance of tax stamps.
3. Ministerio de Educación Pública (Ministry of Public Education): Chapter 11 (Government Procurement) shall not cover procurement made furtherance of school feeding programs.

Section B: Other Covered Entities

Chapter 11 (Government Procurement) shall apply to other government entities, which procure in accordance with the provisions of such Chapter, where the value of the procurement equals or exceeds:

GOODS

Threshold:

DEG 200 000

SERVICES

Specified in Section C

Threshold:

SDR 200 000

1. Junta Administrativa de la Imprenta Nacional	Administrative Bureau for the National Printer
2. Programa Integral de Mercadeo Agropecuario – PIMA	Program on Agriculture Marketing
3. Banco Hipotecario de la Vivienda - BANHVI	Mortgages' and Housing Bank
4. Consejo de Transporte Público	Public Transportation Council
5.	
6. Instituto Nacional de Fomento Cooperativo – INFOCOOP	National Institute for Promotion of Cooperatives
7. Banco Central de Costa Rica ¹	Costa Rica's Central Bank ¹
8. Instituto Costarricense de Puertos del Pacífico – INCOP	Costa Rican Institute for Ports of the Pacific Ocean
9. Autoridad Reguladora de los Servicios Públicos – ARESEP	Regulatory Authority for Public Services
10. Servicios Nacional de Aguas Subterráneas, Riego y Avenamiento	National Services of Groundwater, Irrigation and Drainage

NOTES TO SECTION B

1. Banco Central de Costa Rica (Costa Rica's Central Bank). Chapter 11 (Government Procurement) shall not apply to procurements for issuing of bills and coins.

Section C: Services

Chapter 11 (Government Procurement) shall apply to all services procured by the entities listed in Sections A, B and C of this Annex, subject to General Notes, except for the services listed in this Annex. All services covered by this Annex are subject to the existing measures listed in Annex 9A (Schedules of Specific Commitments).

Chapter 11(Government Procurement) does not cover procurement of the following services as classified in the United Nations Central Product Classification 1.0 (CPC version 1.0):

1. Research and Development

Division 81: Research and Development Services

2. Management of Government-Owned Facilities (Administrative Facilities and Service Buildings, Industrial Buildings, Residential Buildings, Warehouse Buildings, Research and Development Facilities, Other Buildings, Conservation and Development Facilities, Highways, Roads, Streets, Bridges and Railways, Electric Power Generation (EPG) Facilities, Utilities, Other Non-Building Facilities).

3. Management and Distribution of Lotteries

Class 9692 Gambling and Betting Services

4. Public Services

Division 69	Electricity Distribution Services; Gas and Water Distribution Services through mains
Division 91	Public Administration and other services to the community as a whole: Compulsory Social Security Services.
Division 92	Education Services (public education)
Division 93	Health and Social Services

Section D: General Notes

Unless otherwise specified herein, the following General Notes apply without exception to Chapter 11 (Government Procurement) including to all Sections of this Annex.

1. Limited tendering

Procuring entities listed in Sections A, B and C might award contracts by limited tendering procedures in the following circumstances, besides those listed in Article 11.10 (Limited Tendering):

- (a) if it is strictly necessary for reasons caused by events unforeseen and inevitable for the procuring entity such as natural catastrophes, and involving high ranking public interests such as public health and security duly proven;
- (b) issues related to national security;
- (c) urgent need of legal services; and
- (d) building and establishment of government offices located abroad, as well as procurement of foreign physical or legal persons that will provide their services abroad.

2. Specific exclusions

- (a) Chapter 11 (Government Procurement) shall not apply to procurement by a Costa Rican procuring entity of goods and services made or provided by a Costa Rican public entity;
- (b) Chapter 11 (Government Procurement) shall not apply to government programs for MSMEs and for programs related to sustainable procurement;
- (c) Chapter 11 (Government Procurement) shall not apply to purchases made under exceptionally advantageous conditions that only arise in the very short term, such as unusual disposals by companies that normally are not suppliers, or disposals of assets of businesses in liquidation and receivership.
- (d) Chapter 11 (Government Procurement) shall not cover construction services; and

- (e) Covered procurement does not include build-operate and transfer (BOT) contracts and public works concessions.
- 4. Costa Rica shall make rectifications of a purely formal nature to its coverage under this Chapter, or minor amendments to its Schedules in Annex.
- 5. Costa Rica shall not provide compensatory adjustments in those circumstances where the proposed modification covers a procuring entity over which the Government has effectively eliminated its control or influence.

Section E: Threshold Adjustment Formula

Costa Rica shall convert the thresholds of this Annex into its national currency at two years intervals. Each adjustment will take effect on January 1, beginning on January 2026. The conversion shall be based on the official conversion rate of the Central Bank, using the average of the daily values of national currency in terms of the US dollar. Such procedure will take place over the two-year period ending September 30 preceding the year in which the adjustment will be effective.

Section F: Media for Publication of Procurement Information

Official Gazette (Diario Oficial La Gaceta)

www.gaceta.go.cr

Costa Rican Legal Information System (Sistema Costarricense de Información Jurídica)

www.pgr.go.cr/scij

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense - SICOP)

www.sicop.go.cr

Section G: Media for Publication of Notices

Official Gazette (Diario Oficial La Gaceta)

www.gaceta.go.cr

Costa Rican Government Procurement System (Sistema de Compras Públicas Costarricense - SICOP)

www.sicop.go.cr

Section H: Time Periods

Costa Rica shall grant no less than three working days for suppliers to submit responsive tenders.

CHAPTER 12

INTELLECTUAL PROPERTY

Section A: General Provisions

Article 12.1: Definition

For the purposes of this Chapter:

intellectual property embodies:

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

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 12.5 or the TRIPS Agreement.

Article 12.2: Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and creativity by providing certainty for the right holders and users of intellectual property rights and facilitating the enforcement of intellectual property rights to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge in a manner conducive to social and economic welfare, and to maintain a balance of rights and obligations between the legitimate interest of the right holders and the public at large.

Article 12.3: Principles

Nothing in this Chapter shall prevent a Party from adopting appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology provided that such measures are consistent with this Agreement.

Article 12.4: Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own legal system and practice.

Article 12.5: International Agreements

1. The Parties reaffirm their rights and obligations with respect to each other under the TRIPS Agreement and any other agreements relating to intellectual property to which they are parties. To this end, nothing in this Chapter shall derogate from the existing rights and obligations that Parties have to each other under the TRIPS Agreement or the following multilateral agreements:

- (a) Patent Cooperation Treaty of 19 June 1970, as revised by the Washington Act of 2001;
- (b) Paris Convention of 20 March 1883 for the Protection of Industrial Property, as revised by the Stockholm Act of 1967;
- (c) Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works, as revised by the Paris Act of 1971;
- (d) WIPO Performances and Phonogram Treaty of 20 December 1996 (WPPT);
- (e) International Rome Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations;
- (f) WIPO Copyright Treaty of 20 December 1996 (WCT);
- (g) Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure; and

- (i) Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled.

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) International Convention for the Protection of New Varieties of Plants (UPOV) 1991.
- (b) Madrid Protocol of 27 June 1989 relating to the Madrid Agreement concerning the International Registration of Marks; and
- (c) Beijing Treaty for Audiovisual Performances.

Article 12.6: Intellectual Property and Public Health

1. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and make use of exceptions and flexibilities to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

2. The Parties recognise the principles established in the Declaration on the TRIPS Agreement and Public Health adopted on 14 November 2001 (hereinafter referred to as the "Doha Declaration") by the Ministerial Conference of the WTO and confirm that the provisions of this Chapter are without prejudice to the Doha Declaration.

Article 12.7: National Treatment

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of another Party treatment no less favourable than it accords to its own nationals with regard to the protection of intellectual property rights in accordance with Article 3(1) of TRIPS.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of another Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

- (a) necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter; and

(b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 12.8: Transparency

1. Each Party shall endeavour, subject to its legal system and practice, to make information concerning application and registration of trademarks, geographical indications, industrial designs, patents and plant variety rights accessible for the general public.

2. The Parties also acknowledge the importance of informational materials, such as publicly accessible databases of registered intellectual property rights that assist in the identification of subject matter that has fallen into the public domain.

3. Each Party might make its best effort availing such information in English language.

Article 12.9: 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 for a Party and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter without unreasonably impairing the fair interest of the third parties.

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 for that Party has fallen into the public domain in its territory.

Article 12.10: Exhaustion of Intellectual Property Rights

Without prejudice to any provisions addressing the exhaustion of intellectual property rights in international agreements to which a Party is a member, nothing in this Agreement prevents a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its legal system.

Section B: Cooperation

Article 12.11: 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 the respective intellectual property offices of the Parties, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources, and on 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) patent examination quality and efficiency;
- (c) intellectual property administration and registration systems;
- (d) education and awareness relating to intellectual property;
- (e) 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;
- (f) policies involving the use of intellectual property for research, innovation and economic growth;
- (g) implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;
- (h) capacity-building;
- (i) enforcement of intellectual property rights; and
- (j) other activities and initiatives as may be mutually determined between the Parties.

Section C: Trademarks

Article 12.12: Types of Signs Registrable as Trademarks

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services.

2. Each Party shall provide that trademarks shall include collective, certification, and sound marks, and may include scent marks.

3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

4. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.

Article 12.13: Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark has the exclusive right to prevent third parties that do not have the owner's consent from using in the course of trade identical or similar signs for goods or services that are related to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

Article 12.14: Exceptions

A Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that those exceptions take account of the legitimate interest of the owner of the trademark and of third parties.

Article 12.15: Well-Known Trademarks

1. No 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 well-known trademark,¹ whether registered or not, 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 shall provide for appropriate measures to refuse the application or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark², for identical or similar goods or services, if the use of that trademark is likely to cause confusion or to mislead or to deceive or risk associating the trademark with the prior well-known trademark or constitutes unfair exploitation of the reputation of the well-known trademark. A Party may also provide such measures including in cases in which the subsequent trademark is likely to deceive.

Article 12.16: Registration and examination of trademarks

Each Party shall provide a system for the examination and registration of trademarks 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 of a trademark; and
- (d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 12.17: Electronic Trademarks System

Each Party shall provide:

¹ In determining whether a trademark is well-known in a Party, that Party need not require that the reputation of the trademark extend beyond the sector of the public that normally deals with the relevant goods or services.

² The Parties understand that a well-known trademark is one that was already well-known before, as determined by a Party, the application for, registration of or use of the first-mentioned trademark.

- (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 trademark applications and of registered trademarks.

Article 12.18: 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, June 15, 1957, as revised and amended (Nice Classification). Each Party shall provide that:

- (a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;³ 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 12.19: 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 12.20: Non-Recordal of a License

No Party shall require recordal of trademark licenses:

- (a) to establish the validity of the license; or
- (b) as a condition for use of a trademark by a licensee to be deemed to constitute use by the holder in a proceeding that relates to the acquisition, maintenance or enforcement of trademarks.

³ A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

Article 12.21: Domain Names

In connection with each Party's system for the management of its country-code Top-Level Domain (ccTLD) domain names, the following shall be available:

- (a) an appropriate procedure for the settlement of disputes, based on, or modelled along the same lines as, the principles established in the Uniform Domain-Name Dispute-Resolution Policy, as approved by the Internet Corporation for Assigned Names and Numbers (ICANN) or that:
 - (i) is designed to resolve disputes expeditiously and at low cost;
 - (ii) is fair and equitable;
 - (iii) is not overly burdensome; and
 - (iv) does not preclude resort to judicial proceedings; and
- (b) online public access to a reliable and accurate database of contact information concerning domain name registrants, in accordance with each Party's law and, if applicable, relevant administrator policies regarding the protection of privacy and personal data.

Section D: Country Names

Article 12.22: Country Names

Each Party shall provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

Section E: Geographical Indications

Article 12.23: Protection⁴ of Geographical Indications

⁴ For greater certainty, protection of Geographical Indications collectively means protection by registration or recognition.

1. 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 reaffirm that geographical indications may be protected through a trademark or *sui generis* system or other legal means.
3. Geographical indications, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement, protected in the United Arab Emirates, will be protected as geographical indications in the territory of Costa Rica, once they have followed domestic registration procedures.
4. Geographical indications, within the meaning of paragraph 1 of Article 22 of the TRIPS Agreement, protected in Costa Rica, will be protected as geographical indications in the territory of United Arab Emirates, once they have followed domestic registration procedures.

Article 12.24: Administrative Procedures for the Protection of Geographical Indications

Parties shall provide administrative procedures for the registration or recognition of geographical indications through a trademark or a *sui generis* system. The Parties shall, with respect to applications for that registration or requests for the recognition, ensure that its laws and regulations governing the filing of those applications or requests are readily available to the public and clearly set out the procedures for these actions.

Article 12.25: Date of Protection of a Geographical Indication

If a Party grants protection to a geographical indication, the protection shall commence no earlier than the filing date⁵ or the registration date in either of Parties according to the national laws and regulations of each Party.

Section F: Patent And Industrial Design

Article 12.26: Patentable Subject Matter

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application. The Parties may exclude from patentability inventions,

⁵ For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law.

2. The Parties may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and
 - (b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.

Article 12.27: Grace Period

1. Each Party shall disregard information contained in public disclosure of an invention related to an application to register a patent⁶ if the public disclosure:
 - (a) was made by the inventor, applicant or a person that obtained the information from the inventor or applicant inside or outside the territory of each Party; and
 - (b) occurred within at least 12 months prior to the date of filing of the application or priority date as applicable.
2. Each Party shall disregard information contained in public disclosure of a design related to an application to register an industrial design if the public disclosure:
 - (a) was made by the designer, applicant or a person that obtained the information from the designer or applicant inside or outside the territory of each Party; and
 - (b) occurred within at least 12 months prior to the date of filing of the application or priority date as applicable.

Article 12.28: Procedural Aspects of Examination, Opposition and Invalidation of Certain Registered Patent and Industrial Design

Each Party shall provide a system for the examination and registration of patents or industrial designs which includes among other things:

⁶ For greater certainty, patent may include utility model in accordance with the respective national law and regulations.

- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register patent or industrial design;
- (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 patent or industrial design;
- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent or industrial design, and in addition may provide an opportunity for interested parties to oppose the registration of patent or industrial design; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 12.29: Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for patent or industrial design 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 patent or industrial design 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 industrial design right as a whole.⁷

Article 12.30: Industrial Design Protection

1. The Parties shall ensure that requirements for securing or enforcing registered industrial design protection do not unreasonably impair the opportunity to obtain or enforce such protection.
2. The duration of protection available for registered industrial designs shall amount to at least 10 years from the date of filing.

Article 12.31: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent or an industrial design, provided that such exceptions do not unreasonably conflict with a normal

⁷ It is understood that an amendment or correction does not change or expand the scope of the right where the scope of the patent or industrial design right stays the same as before or is reduced.

exploitation of the patent or an industrial design and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

Section G: Copyright And Related Rights

Article 12.32: Protection Granted

The Parties shall comply with the following agreements:⁸

- (a) the Berne Convention for the Protection of Literary and Artistic Works (1971) (the Berne Convention);
- (b) the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations (1961) (the Rome Convention);
- (c) the WIPO Copyright Treaty (1996); and
- (d) the WIPO Performances and Phonograms Treaty (1996).

Article 12.33: Right of Reproduction

Each Party shall provide that authors, performers, producers of phonograms have the right to authorize or prohibit⁹ all reproductions of their works, performances¹⁰, phonograms, and broadcasts in any manner or form, permanent or temporary (including temporary storage in electronic form).

Article 12.34: Right of Distribution

Each Party shall provide to authors, performers, and producers of phonograms the right to authorize or prohibit the making available to the public of the original and copies¹¹ of their works, performances, and phonograms through sale or other transfer of ownership.

⁹ This Article applies without prejudice to the reservations that a Party has made under one or more agreements referred to in Article 12.32.

⁹ With respect to copyrights and related rights, the “right to authorize or prohibit” for the purposes of this Chapter refers to exclusive rights.

¹⁰ With respect to copyright and related rights, a performance for purposes of this Chapter means a performance fixed in a phonogram unless otherwise specified.

¹¹ As used in Article 12.34, “copies” and “original and copies”, being subject to the right of distribution in this Article, refer exclusively to fixed copies that can be put into circulation as tangible objects.

Article 12.35: Term of Protection for Copyright and Related Rights

Each Party shall provide that in cases in which the term of protection of a work, performance or phonogram is to be calculated:

- (a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 50 years after the author's death;
- (b) the term of protection to be granted to performers under the Agreement shall last, at least, until the end of a period of 50 years computed from the end of the year in which the performance was fixed;
- (c) the term of protection to be granted to producers of phonograms and of videograms under this Agreement shall last, at least, until the end of a period of 50 years computed from the end of the year in which the phonogram and videogram was published or failing such publication within 50 years from fixation of the phonogram and videogram, 50 years from the end of the year in which the fixation was made; and
- (d) the term of protection to be granted to broadcasting organizations under this Agreement shall last, at least, until the end of a period of 20 years computed from the end of the year in which the broadcast took place.

Article 12.36: Limitations and Exceptions

1. With respect to this Section, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.

2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions permitted by the TRIPS Agreement, the Berne Convention, the WCT or the WPPT.

Article 12.37: Balance in Copyright and Related Rights Systems

Each Party shall endeavour to achieve an appropriate balance in its copyright and related rights system, among other things by means of limitations or exceptions that are consistent with Article 12.36, including those for the digital environment, giving due consideration to legitimate purposes such as, but not limited to: criticism; comment; news reporting; teaching,

scholarship, research, and other similar purposes; and facilitating access to published works for persons who are blind, visually impaired or otherwise print disabled.^{12, 13}

Article 12.38: Application of Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement

Each Party shall apply Article 18 of the Berne Convention and Article 14.6 of the TRIPS Agreement, *mutatis mutandis*, to the subject matter, rights, and obligations in this Section.

Article 12.39: No Formality

No Party may subject the enjoyment and exercise of the rights of authors, performers and producers of phonograms provided for in this Chapter to any formality.

Article 12.40: Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right¹⁴ in a work, performance or phonogram:

- (a) may freely and separately transfer that right by contract; and
- (b) by virtue of contract, including contracts of employment underlying the creation of works, performances or phonograms, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.¹⁵

Article 12.41: Obligations Concerning Protection of Technological Measures and Rights Management Information

1. Each Party shall provide adequate and effective legal remedies against any person who knowingly, without authorisation removes or alter any electronic rights management

¹² As recognised by the Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired, or Otherwise Print Disabled, done at Marrakesh, June 27, 2013 (Marrakesh Treaty).

¹³ For greater certainty, a use that has commercial aspects may in appropriate circumstances be considered to have a legitimate purpose under Article 12.36.

¹⁴ For greater certainty, this provision does not affect the exercise of moral rights.

¹⁵ Nothing in this Article affects a Party's ability to establish: (i) which specific contracts underlying the creation of works, performances or phonograms shall, in the absence of a written agreement, result in a transfer of economic rights by operation of law; and (ii) reasonable limits to protect the interests of the original right holders, taking into account the legitimate interests of the transferees.

information and/or distribute, import for distribution, broadcast or communicate to the public, without authority, works or copies of works knowing that electronic rights management information has been removed or altered without authority.

2. For the purposes of this Article, the expression "rights management information" means any information provided by a right holder that identifies the work or other subject matter that is the object of protection under this Chapter, the author or any other right holder, or information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information. Paragraph 1 shall apply when any of these items of information is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject matter that is the object of protection under this Chapter.

Article 12.41: 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, transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

Section H: Enforcement

Article 12.42: General Obligation in Enforcement

Each Party shall ensure that enforcement procedures as specified in this Section are available under its law 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 12.43 Border Measures

1. Each Party shall, in conformity with its law and regulations and the provisions of Part III, Section 4 of the TRIPS Agreement adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trademark or pirated copyright goods may take place, to lodge an application in writing with the competent authorities, in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.

2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from their territory as per its domestic laws and regulation.

CHAPTER 13

SMALL AND MEDIUM-SIZED ENTERPRISES

Article 13.1: General Principles

1. The Parties, recognizing the fundamental role of small and medium-sized enterprises (hereinafter referred to as “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 13.2: 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, including:

- (a) promote cooperation between the Parties’ small business support infrastructure, including dedicated SME centers, incubators and accelerators, export assistance centers, and other centers 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 Parties 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; and
- (d) encourage participation in purpose-built mobile or web-based platforms, for business entrepreneurs and counselors to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners.

Article 13.3: 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 or information through automated electronic transfer 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, the information described in paragraph 2(b) may include:

- (a) customs regulations, procedures, or enquiry points;
- (b) regulations or procedures concerning intellectual property;
- (c) technical regulations, standards, conformity assessment procedures, and sanitary and phytosanitary measures relating to importation and exportation;
- (d) foreign investment regulations;
- (d) business registration;
- (f) trade promotion programs;
- (g) competitiveness programs;
- (h) SME investment and financing programs;
- (i) taxation, accounting;
- (j) government procurement opportunities; and
- (k) 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 to ensure the information and links are up-to-date and accurate.

5. When possible, each Party shall endeavor to make the information referred to in this Article available in English.

Article 13.4: Subcommittee on SME Issues

1. A Subcommittee on SME Issues (hereinafter referred to as the “Subcommittee”) is hereby established, consisting of representatives of each Party. The Subcommittee shall meet, in person or by any other technological means as determined by the Parties, at such times as agreed by the Parties and when they deem it appropriate, to consider matters arising under this Chapter.

2. The Subcommittee may consider any matter arising under this Chapter. The functions of the Subcommittee shall include:

- (a) identify ways to assist SMEs in the Parties’ territories to take advantage of the commercial opportunities resulting from this Agreement and to strengthen SME competitiveness;
- (b) identify and recommend ways for further cooperation between the Parties to develop and enhance partnerships between SMEs of the Parties;
- (c) exchange and discuss each Party’s experiences and best practices in supporting and assisting SME exporters with respect to, among other things, training programs, trade education, trade finance, trade missions, trade facilitation, digital trade, identifying commercial partners in the territories of the Parties, and establishing good business credentials;
- (d) promote seminars, workshops, webinars, mentorship sessions, or other activities to inform SMEs of the benefits available to them under this Agreement;
- (e) explore opportunities for capacity building to facilitate each Party’s work in developing and enhancing SME export counseling, assistance, and training programs;
- (f) recommend additional information that a Party may include on the website referred to in Article 13.3;
- (g) review and coordinate its work program with the work of other subcommittees, working groups, and other subsidiary bodies established under this Agreement, as well as of other relevant international bodies, to avoid duplication of work programs and to identify appropriate opportunities

for cooperation to improve the ability of SMEs to engage in trade and investment opportunities resulting from this Agreement;

- (h) collaborate with and encourage subcommittees, working groups and other subsidiary bodies established under this Agreement to consider SME-related commitments and activities into their work;
- (i) review the implementation and operation of this Chapter and SME-related provisions within this Agreement and report findings and make recommendations to the Joint Committee that can be included in future work and SME assistance programs as appropriate;
- (j) facilitate the development of programs to assist SMEs to participate and integrate effectively into the Parties' regional and global supply chains;
- (k) promote the participation of SMEs in digital trade in order to take advantage of the opportunities resulting from this Agreement and rapidly access new markets;
- (l) facilitate the exchange of information on entrepreneurship education and awareness programs for youth and women to promote the entrepreneurial environment in the territories of the Parties;
- (m) submit on an annual basis, unless the Parties decide otherwise, a report of its activities and make appropriate recommendations to the Joint Committee; and
- (n) consider any other matter pertaining to SMEs as the Subcommittee may decide, including issues raised by SMEs regarding their ability to benefit from this Agreement.

3. The Subcommittee may seek to collaborate with appropriate experts and international donor organizations in carrying out its programs and activities.

4. The Joint Committee shall establish the rules of working procedures of the Subcommittee.

Article 13.5: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 15 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 14 ECONOMIC COOPERATION

Article 14.1: Objectives

1. The Parties shall promote cooperation under this Agreement for their mutual benefit in order to facilitate the implementation of the overall objectives of this Agreement, in particular to enhance liberalization of trade and foster investment opportunities arising from this Agreement.
2. All forms of cooperation under this Chapter, with particular attention to economic, technical and commercial cooperation, shall be built upon a common understanding between the Parties to support the implementation of this Agreement, with the objective of maximising its benefits, supporting pathways to trade and investment facilitation, and further improving market access and openness to contribute to the sustainable inclusive economic growth and prosperity of the Parties.
3. Cooperation between the Parties under this Chapter will supplement the cooperation and cooperative activities between the Parties set out in other Chapters of this Agreement.

Article 14.2: Scope and Areas of Cooperation

1. Economic cooperation under this Chapter shall support the effectiveness and efficiency of the implementation and utilisation of this Agreement through activities that relate to trade and investment.
2. Economic cooperation under this Chapter shall initially focus on, but shall not be limited to, the following areas:
 - (a) manufacturing industries;
 - (b) pharmaceutical and healthcare;
 - (c) agriculture and fisheries;
 - (d) trade and investment promotion;
 - (e) tourism;
 - (f) education;
 - (g) information and communication technology including e-commerce and digital trade;

- (h) trade in services;
- (i) renewable energies; and
- (j) sustainable development and trade.

3. The Joint Committee may agree on a Work Programme on Economic Cooperation Activities and may modify the above list, including by adding other areas for economic cooperation.

Article 14.3: Work Programme on Economic Cooperation Activities

1. The Subcommittee on Economic Cooperation shall recommend to the Joint Committee to adopt the Work Program on Economic Cooperation Activities (hereinafter referred to as the “Work Programme”) based on proposals submitted by the Parties.

2. Each activity in the Work Programme developed under this Chapter shall:

- (a) be in accordance with the legislation and policy of each Party;
- (b) be guided by the objectives agreed in Article 14.1;
- (c) be related to trade or investment and support the implementation of this Agreement;
- (d) involve both Parties;
- (e) address the mutual priorities of the Parties; and
- (f) avoid duplicating existing economic cooperation activities.

Article 14.4: Resources

1. Resources for economic cooperation under this Chapter shall be provided in a manner as agreed by the Parties and in accordance with the laws and regulations of the Parties.

2. The Parties, on the basis of mutual benefit, may consider cooperation with, and contributions from, external parties to support the implementation of the Work Programme.

Article 14.5: Methods and Means of Cooperation

The Parties will endeavour to encourage cooperation under this Chapter, through the

following:

- (a) joint organization of conferences, seminars, workshops, meetings, training sessions and outreach and education programs;
- (b) exchange of delegations, professionals, technicians and specialists from the academic sector, institutions dedicated to research, private sector and governmental agencies, including study visits and internship programs for professional training;
- (c) dialogue and exchange of experiences between the Parties' private sectors and agencies involved in trade promotion;
- (d) initiation of the knowledge-sharing platform aiming to transfer experience and best practices in the field of government development and modernization to other countries through UAE's Government Experience Exchange Programme;
- (e) promoting joint business initiatives between entrepreneurs of the Parties;
- (f) technical assistance and capacity building; and
- (g) any other form of cooperation that may be agreed by the Parties.

Article 14.6: Subcommittee on Economic Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Subcommittee on Economic Cooperation (hereinafter referred to as the "Subcommittee") comprising relevant representatives of each Party.

2. The Subcommittee shall undertake the following functions:

- (a) coordinate everything related to the cooperation generated within the framework of this Agreement;
- (b) monitor and assess the implementation of this Chapter;
- (c) identify new opportunities and agree on new ideas for prospective cooperation or capacity building activities;
- (d) formulate and develop Work Programme proposals and their implementation mechanisms;
- (e) coordinate, monitor and review progress of the Work Programme to assess its

overall effectiveness and contribution to the implementation and operation of this Chapter;

- (f) suggest to the Joint Committee amendments to the Work Programme through periodic evaluations;
- (g) cooperate with other subcommittees and / or subsidiary bodies established under this Agreement to perform stocktaking, monitoring, and benchmarking on any issues related to the implementation of this Agreement, as well as to provide feedback and assistance in the implementation and operation of this Chapter;
- (h) report to and, if deemed necessary, consult with the Joint Committee in relation to the implementation and operation of this Chapter; and
- (i) carrying out other functions as may be assigned by the Joint Committee.

3. Meetings may be conducted in person or by any technological means available to the Parties.

Article 14.7: Non-application of Chapter 15 (Dispute Settlement)

Neither Party shall have recourse to dispute settlement under Chapter 15 (Dispute Settlement) for any matter arising under this Chapter.

Article 14.8: Annexes

The following annexes form an integral part of this Chapter:

- (a) Annex 14A (Cooperation to Support Trade in Sustainable Agricultural Products);
- (b) Annex 14B (Joint Efforts for Enhancing Participation in Global Value Chains); and
- (c) Annex 14C (Competition Policy).

ANNEX 14A
COOPERATION TO SUPPORT TRADE IN SUSTAINABLE AGRICULTURAL
PRODUCTS

1. The Parties should collaborate to promote dialogue and cooperative activities that support trade and investment as essential elements to building sustainable and resilient agri-food systems, including initiatives that will aim to support trade facilitation for deforestation-free products.
2. The Parties should also collaborate exchanging ideas and supporting initiatives that accelerate the continued transition to best practice sustainable agri-food systems with the aim of addressing global food security concerns, limiting the effects of climate change, and reducing the impact of agri-food systems on the environment.
3. Such cooperative activities and initiatives shall be WTO compliant.

ANNEX 14B
JOINT EFFORTS FOR ENHANCING PARTICIPATION IN GLOBAL VALUE CHAINS

The Parties shall endeavour to participate in programs or activities oriented to enhance their participation in Global Value Chains (hereinafter referred to as “GVCs”), as a means to:

- (a) modernize and widen bilateral economic relations between their traders and investors;
- (b) boost economic growth and facilitate their companies’ internationalization and insertion into GVCs;
- (c) foster linkages with Micro, Small and Medium Enterprises (hereinafter referred to as “MSMEs”) to contribute to employment creation and better allocation of resources; and
- (d) broaden the outreach of the economic benefits derived from international trade, including through diversification and enhancing of value added in exports.

ANNEX 14C

COMPETITION POLICY

1. The Parties recognise the importance of free and undistorted competition in their trade relations. The Parties may cooperate to exchange information relating to the development of competition policy, subject to their domestic laws and regulations and available resources. The Parties may conduct such cooperation through their competent authorities.
2. The Parties may consult on matters related to anti-competitive practices and their adverse effects to trade. The consultations shall be without prejudice to the autonomy of each Party to develop, maintain and enforce its domestic competition laws and regulations.
3. Each Party shall promote competition by adopting or maintaining national competition laws that proscribe anti-competitive practices in its territory and shall take measures as it deems appropriate and effective to counter such practices

CHAPTER 15 DISPUTE SETTLEMENT

Article 15.1: 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 15.2: 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 satisfactory resolution of any matter that might affect its operation.

Article 15.3: Scope of Application

1. Except as provided in paragraphs 2 and 3, this Chapter shall apply with respect to the avoidance or settlement of any dispute between the Parties concerning the interpretation, or 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 has otherwise failed to carry out its obligations under this Agreement.

2. This Chapter shall not cover non-violation complaints and other situation complaints.

3. The Parties agree that neither Party shall have recourse to dispute settlement under this Chapter for any matter arising under the following Chapters of this Agreement:

- (a) Chapter 8 (Investment);
- (b) Chapter 13 (Small and Medium-Sized Enterprises); and
- (c) Chapter 14 (Economic Cooperation).

Article 15.4: 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 15.5: Request for Information

Before a request for consultations, good offices, conciliation, or mediation is made pursuant to Article 15.6 or 15.7 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 15.6: Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 15.3 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 its factual basis and the legal basis specifying the covered provisions that it considers applicable.
3. The Party to which the request for consultations is made shall reply in writing 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 or where appropriate, seasonal goods¹ or goods or services that rapidly lose their trade value such as certain seasonal goods or services, 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.

¹ For greater certainty, **perishable goods** mean perishable agricultural and fish goods classified in HS Chapters 1 through 24. **Seasonal goods** are goods whose imports, over a representative period, are not spread over the whole year but concentrated on specific times of the year as a result of seasonal factors.

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 by 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 of 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 15.8.

Article 15.7: Good Offices, Conciliation or Mediation

1. The Parties may at any time agree to enter voluntarily 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 while the panel procedures proceed.

Article 15.8: 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 to the time frames referred in Article 15.6; or
- (b) the consultations referred to in Article 15.6 are not held or fail to settle a dispute within 30 days (Article 15.6.3) or 15 days in relation to urgent matters (Article 15.6.4) after the date of the 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 basis of the complaint and the legal basis specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions.

3. A panel shall be established upon the date of receipt of the request referred to in paragraph 1.

Article 15.9: Composition of a Panel

1. Unless the Parties agree otherwise, a panel shall consist of three panellists.

2. Within 20 days after the request for the establishment of a panel is made in accordance with Article 15.8.2, each Party shall appoint a panellist. The Parties shall, by common agreement, appoint the third panellist, who shall serve as the chairperson of the panel, within 40 days after the establishment of a panel in accordance with Article 15.8.3.

3. If either Party fails to appoint a panellist within the period established in paragraph 2, the other Party shall appoint the remaining panellist.

4. The Parties shall endeavour to agree on a third panellist who shall serve as chairperson within 40 days after the establishment of a panel in accordance with Article 15.8.3.

5. 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 up to three nominees each 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 of the chairperson of the panel shall be made by the appointed panellists. To this end, the appointed panelist will provide an invitation for both Parties. The absence of either Party or both of them is with no prejudice to the selection process.

6. If a Party fails to submit its list of up to three nominees within the time period established in paragraph 5, the chairperson shall be appointed by draw of lot from the list submitted by the other Party. In this case, the appointed panelists shall meet within ten days and select the chairperson. To this end, the appointed panelist will provide an invitation for both Parties. The absence of either Party or both of them is with no prejudice to the selection process.

7. The date of composition of the panel shall be the date on which the last of the three selected panellists has notified to the Parties the acceptance of his or her appointment. If both Parties inform the appointed panelists, in writing, of their intention to desist the proceeding, the Panel is deemed not constituted.

Article 15.10: Decision on Urgency

If a Party so requests, the panel shall give a preliminary ruling, within 15 days of its composition, whether the dispute concerns matters of urgency.

Article 15.11: Requirements for Panellists

1. Each panellist shall:
 - (a) have demonstrated expertise or experience 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 (Code of Conduct for Panellists and Others Engaged in Dispute Settlement Proceedings under this Agreement); and
 - (e) be chosen strictly on the basis of 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 15.7 in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panelists in that matter.

Article 15.12: 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, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist under Article 15.9 and the successor shall have all the powers and duties of the original panelist. In such a case, any time period applicable to the panel proceedings shall be suspended for a period beginning on the date when the original panelist becomes unable to serve and ending on the date when the new panelist is appointed.

Article 15.13: 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 of and conformity of the measure at issue with the covered provisions;
- (b) shall set out, in its decisions and reports, the 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 15.14: 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 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 15.18 and 15.19.”

2. If the Parties agree on other terms of reference than those referred to in paragraph 1 within the timeline specified therein, they shall notify the agreed terms of reference to the panel no later than 5 days after their agreement.

Article 15.15: 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 panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

3. The rulings of the panel cannot add to or diminish the rights and obligations of the Parties provided under this Agreement.

Article 15.16: Procedures of the Panel

1. Unless the Parties otherwise agree, the panel shall follow the model Rules of Procedure (Rules of Procedure for the Panel) and may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the model rules.
2. There shall be no *ex parte* communications with the panel concerning matters under its consideration.
3. The deliberations of the panel and the documents submitted to it shall be kept confidential.
4. 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 the exception applies.
5. The panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.
6. The panel shall make its decisions, including its reports by consensus, but if consensus is not possible then by majority vote. Any member may furnish separate opinions on matters not unanimously agreed, and such separate opinions shall not be disclosed.
7. Rulings of the panel shall be binding on the Parties.

Article 15.17: Receipt of Information

1. Upon the 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. Upon the request of a Party or on its own initiative, the panel may seek from any source any information it considers appropriate.
3. On request of a Party, or on its own initiative, the panel may seek technical advice or expert opinion from any individual or body that it deems appropriate, and subject to any terms and conditions as the Parties agree.
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 15.18: Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days after 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 and the Joint Committee 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 after the deadline. The interim report shall not be made public.
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 others Party's request within six days of the delivery of the request.
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 15.19: Final Report

1. The panel shall deliver its final report to the Parties within 30 days of the presentation of the interim report, unless the Parties to the dispute otherwise agree. 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; subject to the protection of confidential information; unless the Parties otherwise agree to publish the final report only in parts or not to publish the final report.
4. The final report of a panel shall be final and binding unless the Parties to the dispute otherwise agree. The report of the panel shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the rationale behind any findings and conclusions that it makes.

Article 15.20: Implementation of the Final Report

1. Where the panel finds that the respondent Party has acted inconsistently with a covered provision pursuant to Article 15.3, the respondent Party shall take any measure necessary to comply promptly and in good faith with the Panel ruling.

2. If it is impossible to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party and the Joint Committee 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 15.21: 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 shall, 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 15.20 request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party and the Joint Committee. 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 and the Joint Committee within 20 days from the relevant request.

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 15.22: Compliance Review

1. The respondent Party shall deliver a written notification of its progress in complying with the final report to the complaining Party and the Joint Committee 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 at the date of expiry of the reasonable period of time, deliver a notification to the complaining Party and the Joint Committee 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 measure before the expiry of the reasonable period of time.

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 the original panel to decide on the matter before compensation can be sought or

suspension of benefits can be applied in accordance with Article 15.23.1. (c). Such request shall be notified simultaneously to the respondent Party and the Joint Committee.

4. 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.

5. The panel shall deliver its decision to the Parties and the Joint Committee within 60 days of the date of submission of the request.

Article 15.23: Temporary Remedies in Case of Non-Compliance

1. If the respondent Party:

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

The respondent Party shall, on request of the complaining Party, enter into discussions with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.

2. If the Parties fail to reach a mutually satisfactory agreement 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 concessions or other obligations under this Agreement.

3. The complaining Party may begin the suspension of concessions or other obligations referred to in the preceding paragraph 20 days after the date when it served notice on the respondent Party, unless the respondent Party made a request under paragraph 7.

4. The suspension of concessions 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 concessions or other obligations to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:

- (a) the complaining Party should first seek to suspend the concessions or other obligations in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement; and
- (b) the complaining Party may suspend concessions or other obligations in other sectors, if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s). The communication in which it notifies such a decision shall indicate the reasons on which it is based.

6. The suspension of concessions or other obligations or the mutually satisfactory agreement foreseen in the paragraph 1 shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions has been removed, or until the Parties have reached a mutually agreed solution pursuant to Article 15.28.

7. If the respondent Party considers that the suspension of concessions or other obligations does not comply with paragraphs 4 and 5, that Party may request in writing the original panel to 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 and to the Joint Committee. The original panel shall notify to the Parties and the Joint Committee its decision on the matter no later than 45 days of the receipt of the request from the respondent Party, or if the original panel cannot be established with its original members, from the date on which the last panellist of the newly established panel is appointed. Concessions or other obligations shall not be suspended until the panel has delivered its decision pursuant to this paragraph. The suspension of concessions or other obligations shall be consistent with this decision.

Article 15.24: 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 and the Joint Committee of the measure taken to comply with the final report panel ruling:

- (a) in a situation where the right to suspend concessions or other obligations has been exercised by the complaining Party in accordance with Article 15.23, the complaining Party shall terminate the suspension of concessions 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, 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 and the Joint Committee. The decision of the panel shall be notified to the Parties and the Joint Committee 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 covered provisions, the suspension of concessions or other obligations, or the application of the compensation, as the case may be, 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 15.25: Suspension and Termination of Proceedings

If the Parties so request in writing, the panel shall suspend for a period agreed by the Parties and not exceeding 12 consecutive months from such request. In the event of a suspension of the work of the panel, the relevant time periods under this Section 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 the 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 procedure shall be terminated.

Article 15.26: 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 procedures available under other international trade agreements to which both Parties are party.

2. If a dispute with regard to a particular measure arises under this Agreement and under another international trade agreement to which both Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has requested the establishment of a dispute settlement panel under an agreement referred to in paragraph 2, the selected forum shall be used to the exclusion of other fora.

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 15.8;
- (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 in accordance with the relevant provisions of that agreement.

Article 15.27: Costs

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

Article 15.28: Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 15.3.
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 and the Joint Committee. Upon such notification, the panel shall be terminated.
3. Before the panel provides its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.
4. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.
5. No later than at 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 15.29: Time Periods

1. All time periods laid down in this Chapter, including the limits for the panels to issue their rulings, shall be counted in calendar days from the day following the act or fact to which they refer, unless otherwise specified in this Chapter.

2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

CHAPTER 16 EXCEPTIONS

Article 16.1: General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), and 6 (Technical Barriers to Trade), Article XX of the GATT 1994 and its interpretative note are incorporated into and form part of this Agreement, *mutatis mutandis*.
2. For the purposes of Chapter 9 (Trade in Services) and Chapter 10 (Digital Trade)¹, Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 16.2: Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require any Party to disclose any information, the disclosure of which it considers contrary to its essential security interests; or
 - (b) to prevent any 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 action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 16.3: Taxation

¹ This paragraph is without prejudice to whether a Party considers a digital product to be a good or service.

1. Nothing in this Agreement shall apply to any taxation measure.²
2. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that tax convention shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

² For the avoidance of doubt, provisions where corresponding rights and obligations are also granted or imposed under the WTO Agreement shall apply to taxation measures.

CHAPTER 17 ADMINISTRATION OF THE AGREEMENT

Article 17.1: Joint Committee

1. The Parties hereby establish a Joint Committee.
2. The Joint Committee shall be composed of ministerial-level representatives of Costa Rica¹ and the UAE, or their designees.
3. The Joint Committee shall:
 - (a) consider ways to further enhance trade relations between the Parties;
 - (b) oversee the further elaboration of this Agreement;
 - (c) establish its own rules of working procedures;
 - (d) consider any amendments to this Agreement that may be proposed by either Party, including the modification of concessions made under this Agreement;
 - (e) endeavour to amicably resolve disputes between the Parties arising from the interpretation or application of this Agreement;
 - (f) supervise and coordinate the work of all sub-committees and working groups established under this Agreement;
 - (g) if requested by either Party, propose mutually agreed interpretation to be given to the provisions of this Agreement;
 - (h) adopt decisions or make recommendations as envisaged by this Agreement;
 - (i) consider any other matter that may affect the operation of this Agreement; and
 - (j) carry out any other functions as may be agreed by the Parties.
4. The Joint Committee may:
 - (a) establish and delegate responsibilities to *ad hoc* and standing committees, working groups, or other bodies;

¹ Annex 17A (Joint Committee) applies.

- (b) make a recommendation to the Parties to consider amendments to this Agreement;
- (c) modify in fulfilment of the Agreement's objectives²:
 - (i) Annex 2B (Elimination of Customs Duties);
 - (ii) Annexes 3A (Product Specific Rules (PSR)), 3B (Certificate of Origin) and 3C (Origin Declaration);
 - (iii) Annex 11A (Government Procurement Coverage); and
 - (iv) Annexes 9A (Schedule of Specific Commitments); 9B (List of MFN Exemptions) and 9D (Subcommittee on Trade in Services); and
- (d) take such other action in the exercise of its functions as the Parties may agree.

5. The Joint Committee shall meet within two years from the entry into force of this Agreement, unless the Parties agree otherwise. 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 or at such location as the Parties may agree.

6. The Joint Committee shall also hold special sessions 30 days from the date of a request thereof from either Party, unless the Parties agree otherwise. Such sessions shall be held in the territory of the other Party or at such location as the Parties may agree.

7. Meetings of the Joint Committee and of any standing or ad hoc sub-committees or working groups may be conducted in person or by any other technological means as determined by the Parties.

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. The designation of contact points is without prejudice to the specific designation of competent authorities or contact points under specific provisions of this Agreement.

2. Upon request of the other Party, a Party's contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

² Annex 17B (Joint Committee) applies.

Article 17.3: Annexes

The following annexes form an integral part of this Chapter:

- (a) Annex 17A (Joint Committee); and
- (b) Annex 17B (Implementation of Modifications Approved by the Joint Committee).

ANNEX 17A³
JOINT COMMITTEE

Costa Rica shall be represented by the Minister of Foreign Trade (Ministro de Comercio Exterior) or their successor.

³ For greater certainty, Annex 17A applies only to Costa Rica.

ANNEX 17B⁴
**IMPLEMENTATION OF MODIFICATIONS APPROVED BY THE JOINT
COMMITTEE**

For Costa Rica, decisions of the Joint Committee under Article 17.1.4(c) will be equivalent to the instrument referred to in Article 121.4, third paragraph (*protocolo de menor rango*) of the Political Constitution of the Republic of Costa Rica (*Constitución Política de la República de Costa Rica*).

⁴ For greater certainty, Annex 17B applies only to Costa Rica.

CHAPTER 18 FINAL PROVISIONS

Article 18.1: Annexes, Appendices, Side Letters, and Footnotes

The annexes, appendices, 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 consideration and recommendation.
2. Amendments to this Agreement shall, after recommendation by the Joint Committee, be submitted to the Parties for ratification, acceptance or approval in accordance with their internal legal procedures.
3. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 18.6, unless otherwise agreed by the Parties.

Article 18.3: Amendments to the WTO Agreement

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult to consider amending the relevant provision of this Agreement, as appropriate, in accordance with Article 18.2.

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 and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country.

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, approve or accept 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, or as otherwise agreed by the Parties.
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: Reservations and Interpretative Declarations

This Agreement does not allow unilateral reservations or unilateral interpretative declarations.

Article 18.8: Authentic Texts

This Agreement is done in duplicate in Arabic, Spanish and English languages. All texts shall be equally authentic. In case of any divergence, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at San José, Costa Rica, on April 17, 2024.

**FOR THE GOVERNMENT OF THE
UNITED ARAB EMIRATES:**

**FOR THE GOVERNMENT OF THE
REPUBLIC OF COSTA RICA:**



Thani bin Ahmed Al Zeyoudi
Minister of State for Foreign Trade



Manuel Tovar Rivera
Minister of Foreign Trade