

PREAMBLE

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

RECOGNISING the strong economic and political ties between the UAE and Malaysia, 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 challenges and opportunities to the Parties;

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

RECOGNISING 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,

HAVE AGREED as follows:



CHAPTER 1 INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1: General Definitions

For the purposes of this Agreement unless otherwise provided in this Agreement:

- (a) **Agreement on Agriculture** means the Agreement on Agriculture in Annex 1A to the WTO Agreement;
- (b) **Anti-Dumping Agreement** means the Agreement on Implementation of Article VI of the GATT 1994 in Annex 1A to the WTO Agreement;
- (c) **central level of government** means:
 - (i) for the UAE, the federal level of government; and
 - (ii) for Malaysia, the federal level of government;
- (d) **Customs Authority** means:
 - (i) for the UAE, the Federal Authority for Identity, Citizenship, Customs & Port Security; and
 - (ii) for Malaysia, the Royal Malaysian Customs Department;
- (e) **customs duty** means any duty or charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge imposed in connection with such importation, but does not include any:
 - (i) charge equivalent to an internal tax imposed in conformity with Article III of the GATT 1994;
 - (ii) anti-dumping or countervailing duty applied consistently with Article VI of the GATT 1994, the Anti-Dumping Agreement and the SCM Agreement; or
 - (iii) 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;
- (f) **Customs Valuation Agreement** means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;
- (g) **days means** calendar days, including weekends and holidays;



- (h) **DSU** means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;
- (i) **GATS** means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;
- (j) **GATT 1994** means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;
- (k) **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 as adopted and administered by the World Customs Organization, set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983, as may be amended, adopted and implemented by the Parties in their respective laws;
- (l) **Import Licensing Agreement** means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;
- (m) **Joint Committee** means the Joint Committee established pursuant to Article 18.4 (Joint Committee) of this Agreement;
- (n) **measure** means any measure, whether in form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;
- (o) **regional level of government** means:
 - (i) for the UAE, each Emirate Members and in accordance with the UAE Constitution; and
 - (ii) for Malaysia, a State of the Federation of Malaysia in accordance with the Federal Constitution of Malaysia;
- (p) **Safeguards Agreement** means the Agreement on Safeguards in Annex 1A to the WTO Agreement;
- (q) **SCM Agreement** means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;
- (r) **SME** means small and medium-sized enterprises including micro-sized enterprises;
- (s) **SPS Agreement** means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;



- (t) **TBT Agreement** means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;
- (u) **territory** means:
 - (i) with respect to Malaysia, its land territory, internal waters and territorial sea, and the air space above such areas, as well as any maritime area situated beyond the territorial sea as designated or that might in the future be designated under its national law, in accordance with international law, as an area within which Malaysia exercises sovereign rights and jurisdiction with regards to the seabed, subsoil, and superjacent waters to the seabed and subsoil as well as the natural resources; and
 - (ii) with respect to 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;
- (v) **TRIPS Agreement** means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;
- (w) **WTO** means the World Trade Organization; and
- (x) **WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh, 15 April 1994.

Article 1.2: Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of the GATT 1994 and Article V of the GATS, hereby establish a free trade area in accordance with the provisions of this Agreement.

Article 1.3: Objectives

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

Article 1.4: 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 the Parties are party.



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

Article 1.5: Regional and Local Governments

1. Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement, by regional and local governments, and authorities and by non-governmental bodies in the exercise of governmental powers delegated by central, regional or local governments, or 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

1. Each Party shall publish or otherwise make publicly available their laws, regulations as well as, to the extent possible, their respective international trade agreements which may affect the operation of this Agreement.

2. Without prejudice to Article 1.7, each Party shall respond with reasonable period of time to specific questions and provide, upon request, information to each other on matters referred to in paragraph 1.

Article 1.7: Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information designated as confidential by the other Party.

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

3. Where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information, use it only for the purposes specified by the Party providing the information and not disclose it without the specific written permission of the Party providing the information.



CHAPTER 2 TRADE IN GOODS

Article 2.1: Definitions

For the purposes of this Chapter, **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 and Coverage

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

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

Article 2.4: Reduction or elimination of customs duties

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



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 2 (Schedules of Tariff Commitments).
2. Further commitments between the Parties to accelerate or improving the scope of the elimination of a customs duty on a good (or to include a good in Annex 2 (Schedule of Tariff Commitments) shall supersede any duty rate or staging category determined pursuant to their respective Schedules for that good once approved by each Party in accordance with its applicable legal procedures.
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 to Annex 2 (Schedules of Tariff Commitments) on originating goods. Any such unilateral acceleration or improving 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 to Annex 2 (Schedule of Tariff Commitments) 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. Each Party shall ensure the transposition of its respective schedule in Annex 2A (Malaysia Schedule of Tariff Commitments) and Annex 2B (UAE Schedule of Tariff Commitments) 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 shall be carried out in accordance with the methodologies and procedures adopted by the Sub-Committee on Trade in Goods.
4. Each Party shall ensure that the transposition of its Schedule of Tariff Commitments under paragraph 3 does not impair or diminish the tariff commitments set out in its Schedule of Tariff Commitments in Annex 2A (Malaysia Schedule of Tariff Commitments) and 2B (UAE Schedule of Tariff Commitments).
5. A Party may introduce new tariff splits or merges, provided that the preferential conditions applied in the new tariff splits are not less preferential than those applied originally.

Article 2.7: Import and Export Restrictions



Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of 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*.

Article 2.8: Import Licensing

1. Neither Party may adopt nor 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. Upon request of the other Party, the Party shall exchange information concerning its implementation in a reasonable period.

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

1. Neither Party shall adopt or maintain any export subsidy on any good destined for the territory of the other Party in accordance with the SCM Agreement and the Agreement on Agriculture.

2. The Parties reaffirm their commitments made in the WTO Ministerial Conference Decision on Export Competition adopted in Nairobi on 19 December 2015, including the elimination of scheduled export subsidy entitlements for agricultural goods.

Article 2.11: Restrictions to Safeguard the Balance-of-Payments

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.



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 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, which shall not be calculated on an ad valorem basis, 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 in accordance with its WTO rights and obligations or this Agreement.
2. Each Party shall ensure that its laws, regulations, procedures and administrative rulings relating to non-tariff measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles to trade with the other Party.
3. If a Party considers that a non-tariff measure of the other Party is creating an unnecessary obstacle to trade, that Party may nominate such a non-tariff measure for review by the Sub-Committee 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 Sub-Committee 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 Sub-Committee on Trade in Goods shall immediately review the measure with a view to securing a mutually agreed solution to the matter. Review by the Sub-Committee on Trade in Goods is without prejudice to the Parties' rights under Chapter 16 (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 theatres, 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 completion or 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 contains 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: Sub-Committee on Trade in Goods

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

2. The Sub-Committee shall meet once a year or meet on the request of the other Party at a mutually agreed time, venue, and means, to consider any matter arising under this Chapter. The Sub-Committee may carry out its work through whatever means that are appropriate, which may include electronic mail, videoconferencing, or other means.

3. The functions of the Sub-Committee shall include, *inter alia*:

- (a) monitoring and reviewing the implementation and administration of this Chapter, and making reports and recommendations, 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 cooperation needs regarding trade in goods matters;
- (e) reviewing the amendments to the 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 HS and Annex 2 and national nomenclatures;



- (f) consulting on and endeavouring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the 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.



CHAPTER 3 TRADE REMEDIES

Article 3.1: Scope

1. With respect to the UAE, this Chapter shall apply to investigations and measures that are taken under the authority of the Ministry of Economy, or its successor.
2. With respect to Malaysia, this Chapter shall apply to investigations and measures that are taken under the authority of the Ministry of Investment Trade and Industry, or its successor.
3. This Chapter applies to trade remedy measures adopted or maintained by a Party affecting trade in goods among the Parties.

SECTION A: BILATERAL SAFEGUARD MEASURES

Article 3.2: Definitions

For the purposes of this Section:

- (a) **bilateral safeguard measure or safeguard measures** means a transitional bilateral safeguard measure or measures described in Article 3.3;
- (b) **domestic industry** means with respect to an imported product, the producers as a whole of the like or directly competitive product or those producers whose collective production of the like or directly competitive product constitutes a major proportion of the total domestic production of such product;
- (c) **provisional measure** means a provisional bilateral safeguard measure described in Article 3.6;
- (d) **serious injury** means a significant overall impairment in the position of a domestic industry;
- (e) **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; and
- (f) **transition period**, in relation to a particular product, means the period from the entry into force of this Agreement until two years after the date on which the customs duty on that product is to be reduced or eliminated in accordance with Annex 2A (Schedule of Tariff Commitments).



Article 3.3: Application of Bilateral Safeguard Measures

During the transition period, if as a result of the reduction or elimination of a customs duty pursuant to this Agreement, an originating product of a Party is being imported into the other Party's territory in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to the domestic industry producing like or directly competitive products, the other Party may, to the extent necessary to prevent or remedy serious injury and facilitate adjustment, apply a bilateral safeguard measure consisting of:

- (a) the suspension of the further reduction of any rate of customs duty provided for under this Agreement on the originating product from the date on which the safeguard measure is applied; or
- (b) an increase of the rate of customs duty on the originating product to a level not to exceed the lesser of –
 - (i) the most-favoured-nation (hereinafter “MFN”) applied rate of duty on the good in effect at the time the measure is applied; or
 - (ii) the MFN applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.

Article 3.4: Scope and Duration of Bilateral Safeguard Measures

1. A Party shall apply a bilateral safeguard measure for such period of time as may be necessary to prevent or remedy serious injury and to facilitate adjustment. A Party may apply a bilateral safeguard measure for an initial period of no longer than two years. The period of a bilateral safeguard measure may be extended by up to one year provided that the conditions of this Chapter are met and that the bilateral safeguard measure continues to be applied to the extent necessary to prevent or remedy serious injury and that there is evidence that the industry is adjusting. The total period of a bilateral safeguard measure, including any extensions thereof, shall not exceed three years.

2. Regardless of its duration or whether it has been subject to extension, a bilateral safeguard measure on a product shall terminate at the end of the transition period for such product. No new bilateral safeguard measure may be applied to a product after the end of the transition period.

3. In order to facilitate adjustment in a situation where the proposed duration of a bilateral safeguard measure is over one year, the Party applying the bilateral safeguard measure shall progressively liberalise it at regular intervals during the application of the bilateral safeguard measure, including at the time of any extension.

4. A Party shall not apply a final bilateral safeguard measures again on the same originating product during the transition period.



5. On the termination of a bilateral safeguard measure, the Party that applied the bilateral safeguard measure shall apply the rate of customs duty in effect as set out in its Tariff Schedule as specified in Annex 2A (Schedule of Tariff Commitments) on the date of termination as if the bilateral safeguard measure had never been applied.

Article 3.5: Investigation

1. A Party may apply or extend a bilateral safeguard measure only following an investigation by the Party's investigating authorities in accordance with the same procedures as those provided for in Articles 3 and 4.2(c) of the Safeguards Agreement. Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made a part of this Agreement, *mutatis mutandis*.

2. The investigation shall include reasonable public notice to all interested parties and public hearings or other appropriate means in which importers, exporters and other interested parties could present evidence and their views, including the opportunity to respond to the presentations of other parties and to submit their views, *inter alia*, as to whether or not the application of a bilateral safeguard measure would be in the public interest.

3. An investigation shall as far as possible be completed within one year. Upon completion of an investigation, the investigating authorities shall promptly publish a summary of the reasons leading to the imposition of the bilateral safeguard measures.

Article 3.6: Provisional Measures

1. In critical circumstances where delay would cause damage which would be difficult to repair, a Party may apply a provisional measure, which shall take the form of the measure set out Article 3.3, pursuant to a preliminary determination that there is clear evidence that increased imports of an originating product of the other Party as a result of the reduction or elimination of a duty pursuant to this Agreement have caused or are threatening to cause serious injury.

2. The duration of any provisional measure shall not exceed 200 days, during which period the pertinent requirements of Articles 3.5.1 and 3.5.2 shall be met. The duration of any such provisional measure shall be counted as part of the total period referred to in Article 3.4.

3. Any additional duties collected as a result of such provisional measure shall be promptly refunded if the subsequent investigation referred to in Article 3.5 does not determine that increased imports of an originating product of the other Party have caused or threatened to cause serious injury to a domestic industry. In such a case, the Party that applied the provisional measure shall apply the rate of customs duty set out in its Tariff Schedule in Annex 2A (Schedule of Tariff Commitments) as if the provisional measure had never been applied.



Article 3.7: Notification and Consultation

1. A Party shall promptly notify the other Party, in writing, upon:
 - (a) initiating an investigation under Article 3.5;
 - (b) 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) taking a decision to apply or extend a safeguard measure, or to apply a provisional measure; and
 - (d) taking a decision to progressively liberalise a bilateral safeguard measure previously applied.
2. A Party shall provide to the other Party a copy of the public version of the report of its investigating authorities required under Article 3.5.1.
3. A written notice referred to in subparagraph 1(a) shall include:
 - (a) the reason for the initiation of the investigation;
 - (b) a precise description of an originating product subject to the investigation and its subheading or more detailed level of the Harmonized System;
 - (c) the period subject to the investigation; and
 - (d) the date of initiation of the investigation.
4. A written notice referred to in subparagraphs 1(b) through (d) shall include:
 - (a) a precise description of the originating good subject to the bilateral safeguard measure, including its heading and subheading under the Harmonized System and the national nomenclature of the Party;
 - (b) evidence of the serious injury caused by increased imports of the originating good of the Party as a result of the reduction or elimination of a customs duty pursuant to this Agreement;
 - (c) a precise description of the proposed bilateral safeguard measure;
 - (d) the proposed date of the introduction of the bilateral safeguard measure, its expected duration, and, if applicable, a timetable for the progressive liberalisation of the bilateral safeguard measures referred to in Article 3.4.3; and
 - (e) in the case of an extension of the bilateral safeguard measure, evidence that the domestic industry concerned is adjusting.



5. A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party, with a view to, inter alia, reviewing the information provided under paragraph 4, exchanging views on the bilateral safeguard measure and reaching an agreement on compensation as set forth in Article 3.8.
6. Where a Party applies a provisional measure referred to in Article 3.6, on request of the other Party, consultations shall be initiated immediately after such application.
7. The provisions on notification in this Article shall not require a Party to disclose confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest, or would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 3.8: Compensation

1. No later than 30 days after it applies a bilateral safeguard measure, a Party shall provide an opportunity for the other Party to consult with it regarding appropriate trade liberalising 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 measure. The applying Party shall provide such compensation as the Parties mutually agree.
2. If the Parties are unable to reach agreement on compensation within 30 days of the commencement of the consultations, the Party against whose originating good the measure is applied may suspend the application of concession with respect to originating good of the applying party that have trade effect substantially equivalent to the bilateral safeguard measure.
3. The Party exercising the rights of suspension may suspend the application of concession only for the minimum period necessary to achieve the substantially equivalent effect.
4. A Party shall notify the other Party in writing at least 30 days before suspending concessions under paragraph 2.
5. The right of suspension referred to in paragraph 2 shall not be exercised for the first two years during which a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports.

SECTION B: GLOBAL SAFEGUARD MEASURES

Article 3.9: 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 bilateral safeguard measure as provided in Article 3.3; and
 - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.
3. Where, as a result of global safeguard measure, a safeguard duty is imposed, the margin of preference, in accordance with Annex 2A (Schedule of Tariff Commitments), shall be maintained.
4. 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 three per cent of total imports of the concerned product, provided that its share collectively with other developing countries with less than three per cent import account for not more than nine per cent of total imports of the product concerned.¹

SECTION C: ANTI-DUMPING AND COUNTERVAILING MEASURES

Article 3.10: Anti-Dumping and Countervailing Measure

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 and the importance of promoting transparency.
2. 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.
3. When the investigating authority of a Party receives a written application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a product from the other Party, the former Party shall notify the other Party of the application as far in advance of the initiation of such investigation.
4. The Parties shall make the notifications under Article 12 of Anti-Dumping Agreement and cover letters related to mentioned notifications in English.
5. As soon as possible after accepting an application for a countervailing duty investigation in respect of a product of the other Party, and in any event before initiating an investigation, the Party shall provide written notification in English 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.

¹ For greater clarity for this application of this paragraph, Malaysia and UAE mutually acknowledge their own self-declared status as developing countries without prejudices to either Party modifying self-declared status.



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

8. Should a Party decide to impose provisional or definitive anti-dumping or countervailing duty, the amount of such duty shall not exceed the margin of dumping or amount of the countervailable subsidy, but it should be less than that margin if, pursuant to the Party's internal legislation, such a lesser duty is in accordance would be adequate to remove the injury to the domestic industry.

9. The Party whose goods are subject to anti-dumping or countervailing measures imposed by the other Party has the right to request consultations in order to discuss the impact of these measures on bilateral trade.

SECTION D: COOPERATION ON TRADE REMEDIES

Article 3.11: 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.

SECTION E : DISPUTE SETTLEMENT

Article 3.12: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter, except Section A on bilateral safeguard measure of this Chapter.



CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purpose of this Chapter:

- (a) **Authorized Economic Operator(s) (AEO)** means the program which recognises 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;
- (b) **Customs Administration** means the Federal Authority of Identity, Citizenship, Customs, and Port Security for the UAE, and the Royal Malaysian Customs Department for Malaysia;
- (c) **customs laws** means the 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;
- (d) **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;
- (e) **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;
- (f) **Mutual Recognition Arrangement (MRA)** means the arrangement between the Parties that mutually recognise AEO authorisations that has been properly granted by one of the Customs Administrations; and
- (g) **persons** means both natural and legal person, unless the context otherwise requires.

Article 4.2: Scope

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



Article 4.3: General Provisions

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, transparent, non-discriminatory and facilitate trade including through the expeditious clearance of goods.
2. Customs procedures of the Parties shall, where possible and to extent permitted by their respective customs laws, conform to the standards and recommended practices of the WCO.
3. To facilitate bilateral trade, the Customs Administration of each Party shall periodically review its customs procedures with a view to their further simplification and development.

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, and to the extent possible, in the English language.
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 Article or in any part of this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk 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 the new or amended laws and regulations. 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 trade facilitation, each Party shall endeavour to provide an electronic environment that supports business transactions between its Customs Administration and their trading entities.
2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Administration 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 domestic laws and regulations, the customs administration of the Parties upon a request shall issue in a reasonable time-bound manner to a person, prior to the importation of a good into their territory based on a request containing all the necessary information for an advance ruling, in relation to:
 - (a) tariff classification;
 - (b) origin of goods; or
 - (c) the principles to be adopted for the purpose of determination of the value of goods, in accordance with the application of the provisions set forth in the Customs Valuation Agreement.
2. 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 and in accordance with the national procedures on advanced ruling unless the advance ruling is modified or revoked.
3. The advance ruling issued by the Party shall be binding to the person to whom the ruling is issued only.
4. 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.



5. 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.
6. Each Party shall provide a written notice to the applicant explaining the Party's decision to revoke or modify the advance ruling issued to the applicant.
7. 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 unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.
8. Notwithstanding paragraph 3, the issuing Party may 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) provide for the immediate release of goods upon receipt of the customs declaration and fulfilment of all applicable requirements and procedures;
- (b) provide as appropriate, for the electronic submission and processing of import documentation and information, including manifests, prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;
- (c) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and
- (d) require that the importer be informed if a Party does not promptly release goods, including, to the extent permitted by its law, the reasons why the goods are not released and which border agency, if not the customs 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

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



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: Express Shipments

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

- (a) provide for information necessary to release an express shipment to be submitted and processed before the shipment arrives;

allow a single submission of information covering all goods contained in an express shipment such as a manifest through, if possible, electronic means;¹
- (b) to the extent possible, provide for the release of certain goods with a minimum of documentation;
- (c) 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;
- (d) apply to shipments of any weight or value, recognising that a Party may require formal entry procedures as a condition for release including declaration and supporting documentation and payment of customs duties, based on the good's weight or value; and
- (e) 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:

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

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.



- (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 an 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 to secure and facilitate lawful trade, the Customs Administrations of the Parties will endeavour to conclude and sign a CMAA.
- 2. The Parties shall, for the purposes of applying customs legislations 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 legislations;
 - (b) upon request, provide each other with information to be used in the enforcement of customs legislations; and
 - (c) co-operate in the research, development and application of new customs procedures, the training and exchange of personnel, sharing of best practices and any other matters of mutual interest.
- 3. Assistance under this Chapter shall be provided in accordance with the domestic law 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

³ The level of administrative review for the UAE may include the competent authority supervising the customs administration.



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, 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.

Article 4.16: Subcommittee on Customs Procedures and Trade Facilitation

The Parties agree to establish a subcommittee on Customs Procedures and Trade Facilitation (CPTF subcommittee) under the committee on Trade in Goods consisting of government representatives of each Party's competent authorities.



CHAPTER 5

TECHNICAL BARRIERS TO TRADE

Article 5.1: Objectives

The objective of this Chapter is to facilitate trade, including by eliminating unnecessary technical barriers to trade, enhancing transparency, and promoting greater regulatory cooperation and good regulatory practices.

Article 5.2: Scope

1. This Chapter shall apply to the preparation, adoption and application of all standards, technical regulations 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 6 (Sanitary and Phytosanitary Measures).

Article 5.3: 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 5.4: 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/Rev15) and any subsequent version thereof.
3. The Parties shall encourage cooperation between their respective national standardising organisations in areas of mutual interest, in the context of their

participation in international standardising bodies, to ensure that international standards developed within such organisations are trade facilitating and do not create unnecessary obstacles to international trade.

Article 5.5: 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.
3. Each Party shall, upon request of the other Party, explain the reasons why it has not accepted a request by the other Party to negotiate such arrangements.
4. The Parties shall strengthen communications and coordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the WTO Committee on Technical Barriers to Trade.

Article 5.6: 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) recognising existing international multilateral recognition agreements and arrangements among conformity assessment bodies;
 - (b) promoting mutual recognition of conformity assessment results by the other Party, through recognising the other Party's designation of conformity assessment bodies;
 - (c) encouraging voluntary arrangements between conformity assessment bodies in the territory of each Party;
 - (d) accepting a supplier's declaration of conformity where appropriate;
 - (e) harmonising 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.

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 5.7: Cooperation

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations, and conformity assessment procedures with a view to:

- (a) increasing the mutual understanding of their respective systems;
- (b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interests including health, safety and environmental protection;
- (c) facilitating trade by implementing good regulatory practices; and
- (d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties.

2. In order to achieve the objectives as 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 assessment principles;
- (b) exchange of information with a view to improving the quality and effectiveness of their technical regulations;
- (c) development of joint initiatives for managing risks to health, safety or the environment and preventing deceptive practices; and



(d) exchange of market surveillance information where appropriate.

3. The Parties shall encourage cooperation between their respective organisations responsible for standardisation, conformity assessment, accreditation and metrology, with the view to facilitating trade and avoiding unnecessary obstacles to trade between the Parties.

Article 5.8: 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:

- (a) give appropriate consideration to the comments received from the other Party; and
- (b) 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 5.9: Contact Points

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

- (a) For Malaysia: the Department of Standards Malaysia, or its successor; and
- (b) For the UAE: the Standards and Regulations Sector, the Ministry of Industry and Advanced Technology, or its successor.

2. Each Party shall ensure that its contact point facilitate the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures in response to all requests related to this chapter for such information from the other Party.

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



Article 5.10: 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 endeavour to respond to such a request within 60 days.
2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the Contact Points designated under Article 5.9.
3. On request of a Party for technical discussions on any matter arising under this Chapter, the Parties shall endeavour, to the extent practicable, to enter into technical discussions by notifying the Contact Points designated under Article 5.9. Technical discussions may be conducted via any means agreed by the Parties.



CHAPTER 6 SANITARY AND PHYTOSANITARY MEASURES

Article 6.1: 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:
 - (a) **Competent Authority** means a government body of each Party responsible for measures and matters referred to in this Chapter;
 - (b) **Contact Point** means the government body of each Party that is responsible for the implementation and coordination of this Chapter; and
 - (c) **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 6.2: Objectives

The objectives of this Chapter are to:

- (a) protect human, animal, and plant life or health while facilitating trade;
- (b) enhance cooperation, communication, and transparency between the Parties; and
- (c) ensure that the Parties' sanitary and phytosanitary measures are based on scientific principles and do not create unjustified barriers to trade.

Article 6.3: Scope

1. This Chapter shall apply to all sanitary and phytosanitary measures of each Party that may, directly or indirectly, affect trade between the Parties.
2. Nothing in this Chapter prevents a Party from adopting or maintaining halal requirements for food and food products in accordance with their respective laws and regulations.



Article 6.4: General Provisions

The Parties affirm their rights and obligations under the SPS Agreement.

Article 6.5: 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 6A (Competent Authorities).
3. Each Party shall notify the other Party of any changes to the Contacts Points or Competent Authorities and of any significant changes in the structure, organisation, and division of responsibility within its Contact Points or Competent Authorities.

Article 6.6: Technical Consultations

1. The Parties will, without undue delay, address any specific SPS matters 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 matters with the other Party through the Competent Authorities, as listed in Annex 6A (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 6.9, 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. If travel is required, the Party requesting the meeting shall travel to discuss the specific SPS matters in the territory of the other Party, unless otherwise agreed.

Article 6.7: Equivalence

1. The Parties recognise 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 take into account the procedures for determining the equivalence of sanitary and phytosanitary measures based on international standards, guidelines and recommendations by 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 sanitary and phytosanitary measures or standards that have been accepted as equivalent to sanitary and phytosanitary 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 6.8: 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 6.5. 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 unless the Parties agree otherwise.

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 6.9: Transparency and Exchange of Information

1. The Parties recognise the value of transparency in the adoption and application of sanitary and phytosanitary measures and the importance of sharing information about such measures on an ongoing basis.

2. In implementing this Article, each Party shall take into account relevant guidance of the WTO SPS Committee and international standards, guidelines, and recommendations.

3. Each Party shall 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 sanitary and phytosanitary 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 sanitary and phytosanitary 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 6.5 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 6.10: 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 sanitary and phytosanitary 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 SPS Agreement, and in relevant international standard-setting bodies such as the Codex Alimentarius Commission, the International Plant Protection Convention (IPPC) and the World Organization for Animal Health (WOAH), as appropriate.
4. If there is mutual interest, the Competent Authorities of the Parties are encouraged to:
- (a) share best practices; and



- (b) cooperate on joint scientific data collection.

Article 6.11: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



ANNEX 6A COMPETENT AUTHORITIES

For the purposes of Chapter 6 (Sanitary and Phytosanitary Measures), the Competent Authorities of each Party are as follows:

(a) for the United Arab Emirates:

- (i) Food Diversity Sector, Ministry of Climate Change, and Environment or its successor;
- (ii) Control in imports, exports of food products, plant and live animal in addition to sanitary and Phytosanitary issues is shared between the Department of Agriculture health and development, Department of animal health and development and Food Safety of the Ministry Climate Change and Environment.

(b) for Malaysia:

Control in imports and sanitary and phytosanitary issues is shared between the Department of Agriculture, Department of Fisheries, Department of Veterinary Services and Food Security and Food Safety and Quality Program of the Ministry of Health. In this respect the following shall apply:

- (i) the Department of Agriculture (DOA) is responsible for conducting Pest Risk Analysis and determining import requirements for plants, plant products, and regulated articles;
- (ii) the Department of Fisheries (DOF) is responsible for the implementation of official control programmes of fish and fishery products along the supply chain from primary production (capture fisheries and aquaculture) up to the final stage (exporter premises/processing plant). DOF is also responsible for work related to international standards for food safety and quality under Codex, EU requirements, and aquatic animal health under WOA. In addition, the DOF also provides laboratory services that include analysis of relevant public health and aquatic animal health requirements;
- (iii) the Department of Veterinary Services (DVS) is responsible for conducting the Import Risk Analysis for live animals and animal products and conducting veterinary inspection at the processing plant as well as the abattoir. The Department is also responsible for the issuance of Veterinary Health Certificates with the purpose of exporting live animals and animal products.

- (iv) the Food Safety and Quality Program (FSQP), Ministry of Health implements food safety and quality programmes to protect the public against health hazards and fraud in the preparation, sale, and use of food.

In terms of exports of agriculture products, the Department of Agriculture is responsible for the issuance of Phytosanitary Certificates required by the importing countries. The Department of Fisheries is responsible for the issuance of Health Certificates for exports of live fish, as required by the importing country. The Department of Veterinary Services is responsible for issuance of Veterinary Health Certificates for exports of animal products; whilst Ministry of Health issues Health Certificates, Free Sale Certificates and Non-GMF Certificates for exports of all food including fish and fishery products, as required by the importing country.



CHAPTER 7 RULES OF ORIGIN

Article 7.1: Definitions

For the purposes of this Chapter:

- (a) **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, protection from predators;
- (b) **Competent Authority** means:
 - (i) for UAE, the Ministry of Economy or any other agency notified from time to time; and
 - (ii) for Malaysia, the Ministry of Investment, Trade and Industry or any other agency notified from time to time;
- (c) **customs value** means the value as determined in accordance with the Customs Valuation Agreement;
- (d) **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;
- (e) **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 standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (f) **goods** mean any merchandise, article, material or any product that is obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting or manufactured, even if it is intended for later use in another manufacturing operation;
- (g) **manufacture** means any kind of working or processing, including assembly or specific operations;
- (h) **material** means any ingredient, raw material, compound or part used in the production of a good;



- (i) **non-originating goods** or **non-originating material** means goods or materials that do not qualify as originating in accordance with this Chapter;
- (j) **originating goods** or **originating material** means goods or materials that qualify as originating in accordance with this Chapter; and
- (k) **production** means methods of obtaining goods including manufacture, growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting.

SECTION A: ORIGIN DETERMINATION

Article 7.2: Originating Goods

1. For the purpose of implementing this Agreement, goods shall be deemed originating in territory of a Party, if the goods are –
 - (a) wholly obtained there in accordance with Article 7.3;
 - (b) produced there exclusively from originating materials; or
 - (c) obtained there incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing there in accordance with Article 7.4
2. In each case provided in paragraph 1, the goods shall satisfy all other applicable requirements of this Chapter.

Article 7.3: Wholly Obtained Goods

For the purposes of Article 7.2.1 (a), the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

- (a) plants and plant goods grown, collected or harvested there;
- (b) live animals born and raised there;
- (c) goods obtained from live animals there;
- (d) mineral goods or natural resources extracted or taken from that Party's soil, subsoil, waters, seabed or beneath the seabed;
- (e) goods obtained by hunting, trapping, collecting, capturing, fishing or aquaculture conducted there;



- (f) goods of sea fishing and other marine goods taken from outside the territorial waters of the Parties by a vessel registered, recorded, listed or licensed with a Party and flying its flag;
- (g) goods made on board a factory ship registered, recorded, listed or licensed with a Party and flying its flag, exclusively from goods referred to in subparagraph (h);
- (h) goods, other than goods of sea fishing and other marine goods, taken or extracted from the seabed, ocean floor or the subsoil of the continental shelf or the exclusive economic zone of any of the Parties, provided that the Party has the right to exploit such seabed, ocean floor, or subsoil in accordance to international law;
- (i) raw materials recovered from used goods collected there, which can no longer perform their original purpose and are fit only for the recovery of raw materials;
- (j) wastes and scraps resulting from utilization, consumption or manufacturing operations conducted there provided that such goods are fit only for the recovery of raw materials; and
- (k) goods produced or obtained there exclusively from goods referred to in subparagraphs (a) through (j).

Article 7.4: Sufficient Working or processing

1. For the purposes of Article 7.2 (1)(c), a good shall be considered to have undergone sufficient working or processing and shall be deemed to be originating in a Party when 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% of the Ex-Works value; or
- (c) For goods that fall within the HS codes included in the list of Product Specific Rules (PSR) in Annex 3A(Product Specific Rules), the goods shall satisfy the specific rule pertaining to them detailed therein.

2. For the purposes of paragraph 1, the QVC shall be calculated as follows:

$$QVC = \frac{ExWorks-Price - V.N.M}{ExWorks Price} * 100$$

where:




Qualified value Content (QVC) is the qualifying value content of a good expressed as a percentage;

Ex-Works Price is the price paid for the good ex-works to the manufacturer in the Party 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;

value of non-originating materials (V.N.M.) means:

- (a) the customs value at the time of importation of the non-originating materials used inclusive freight and insurance costs incurred in transporting the material to the importation port in the territory of the Party where the producer of the good is located or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party.
- (b) Where the producer of a good acquires non-originating materials in the territory of the Party where the producer is located, 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 7.5: Intermediate Goods

If a good which has obtained originating status in a Party in accordance with Article 7.4 is used as a material in the manufacture of another good, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 7.6: Accumulation

1. An originating good of a Party which is used in the processing or production 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 of a Party that does not undergo processing beyond the insufficient working or processing operations listed in Article 7.8 in the other Party shall retain its originating status of the former Party.
3. The Joint Committee may agree to review this Article with a view to providing for other forms of accumulation for the purpose of qualifying goods as originating goods under this Agreement.



Article 7.7: Tolerance

1. Notwithstanding Article 7.4, 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 20% of the Ex-Works price of the good.
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 QVC requirement.

Article 7.8: Insufficient Working or Processing

1. Whether or not the requirements of Article 7.4 are satisfied, a good shall not be considered to be originating in the territory of a Party if the following operations are undertaken exclusively by itself or in combination in the territory of that Party:

- (a) slaughter of animals;
- (b) operations to ensure the preservation of goods in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;
- (c) sifting, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing;
- (d) cleaning, including removal of 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 packaging operations;
- (h) simple mixing of goods, whether or not of different kinds;
- (i) simple assembly of parts of goods 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; and



- (m) mere dilution with water or another substance that does not materially alter the characteristics of the goods.
2. For the purposes of paragraph 1, the term “simple” will be defined as following:
- (a) **simple** generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity; and
 - (b) **simple mixing** generally describes an activity which does not need special skills, machine, apparatus or equipment especially 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 7.9: Indirect Materials

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (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 7.10: 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, for goods that 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 7.11: 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.

2. If the good is subject to qualifying value content 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 7.12: Unit of Qualification

The unit of qualification for the application of the provisions of this Chapter shall be the particular goods which are considered as the basic unit when determining classification using the nomenclature of the Harmonized System. Accordingly, it follows that –

- (a) when a good composed of a group or assembly of articles is classified under a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical goods classified under the same heading, each good shall be taken individually into account when determining whether it qualifies as an originating good.

Article 7.13: Packaging 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 7.14: 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, or first-in, first-out, recognised in the generally accepted accounting principles of the Party in which the production is performed, or otherwise accepted by the Party in which the production is performed.



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

Article 7.15: Sets of Goods

Sets, as defined in General Rule 3 of the Harmonized System (HS), shall be regarded as originating when all component goods 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 price of the set.

SECTION B: TERRITORIALITY AND TRANSIT

Article 7.16: Principle of Territoriality

1. The conditions for acquiring originating status set out in Article 7.2 must be fulfilled without interruption in the territory of the Party concerned.

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) they have not undergone any operation beyond that necessary to preserve them in good condition while in that non-party or while being exported.

3. The acquisition of originating status set out in Article 7.2 shall not be affected by working or processing done outside a Party on materials exported from this Party and subsequently re-imported there, provided –

- (a) the said materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 7.8 prior to being exported; and
- (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 this Article does not exceed 15%¹ of the Ex-Works price of the end goods for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for obtaining originating status set out in Section A shall not apply to working or processing done outside the exporting Party. However, where a QVC rule is applied in determining the originating status of the end good, the total added value incorporated in the territory of the exporting Party, taken together with the total added value acquired outside this Party by applying this Article, shall not exceed the stated QVC percentage.

5. Paragraphs 3 and 4 shall not apply to goods which do not fulfil the conditions set out in Article 7.4 or which can be considered sufficiently worked or processed only if the general tolerance of Article 7.7 is applied.

6. Factual information relevant to this Article will be indicated in the Certificate of Origin, in accordance with Annex 7B (Certificate of Origin).

7. For the purposes of applying paragraph 3 (b)(ii), 'total added value' shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.

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

Article 7.17: 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 or is stored in a temporary warehousing through one or more non-parties, provided that the good –

- (a) remained under customs or relevant authorities control in the territory of the non-party or non-parties of transit or storage; and
- (b) has not undergone any operation there other than unloading, reloading, adding or affixing labels to ensure compliance with specific domestic requirements of the importing Party, splitting of consignments, or any operation required to keep them in good condition, all of which shall be carried out under Customs Authority or relevant authorities' supervision in the non-party of transit or storage.

¹ The Joint Committee may agree to review and modify the percentage of total added value set out in Article 7.16 (3)(b)(ii).



3. An importer shall upon request supply appropriate evidence to the Customs Authority of the importing Party demonstrating that the goods remained under customs supervision in the non-party or non-parties of transit or storage, and notably by –

- (a) contractual transport documents such as bills of lading;
- (b) factual or concrete evidence based on marking or numbering of packages;
- (c) a certificate of non-manipulation provided by the Customs Authority of the non-party or non-parties of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the non-party or non-parties of transit or splitting; or
- (d) any evidence related to the goods themselves.

Article 7.18: Free Economic Zones or Free Zones

1. Both Parties shall take all necessary steps to ensure that originating goods traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. Goods produced or manufactured in a free zone situated within a Party shall be considered as originating goods in that Party when exported to the other Party provided that the treatment or processing is in conformity with the provisions of this chapter and supported by a proof of origin.

Article 7.19: Third Party Invoicing

1. The Customs Authority in the importing Party shall not deny a claim for preferential tariff treatment only 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 exporter of the goods shall indicate “third party invoicing” and such information as name and country of the company issuing the invoice, if known, shall appear in the appropriate field as detailed in Annex 7B (Certificate of Origin) or, in the case of an origin declaration made out by an approved exporter as per Article 7.23, on the origin declaration.

SECTION C: ORIGIN CERTIFICATION

Article 7.20: Proof of Origin

1. Goods originating in a Party shall, on 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 paper format certificate of origin issued by a Competent Authority as per Article 7.21;
 - (b) an Electronic Certificate of Origin (E-Certificate) issued by a Competent Authority and exchanged by a mutually developed electronic system as per Article 7.22; or
 - (c) an origin declaration made out by an approved exporter as per Article 7.23.
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 7.21: Certificate of Origin in Paper Format

1. A Certificate of Origin in paper format shall –
 - (a) be in standard A4 white paper as per the attached Form set out in Annex 7B (Certificate of Origin);
 - (b) comprise one original and two copies. The original shall be forwarded by the producer or exporter to the importer for submission to the Customs Authority of the importing Party. The duplicate shall be retained by the Competent Authority of the exporting Party. The triplicate shall be retained by the producer or exporter;
 - (c) may cover one or more goods under one consignment; and
 - (d) be in a printed format or such other medium including electronic format.
2. Each Certificate of Origin shall bear a unique serial reference number separately given by each place or office of issuance.
3. A Certificate of Origin shall bear an official seal of the Competent Authority. The official seal may be applied electronically.
4. In case the official seal is applied electronically, an authentication mechanism, such as QR code or a secured website, shall be included in the certificate for the certificate to be deemed as an original copy.

Article 7.22: Electronic Data Origin Exchange System

For the purposes of Article 7.20.2(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. At every meeting of the Sub Committee on Trade in Goods, the Parties shall review their readiness to implement the Electronic Data Origin Exchange System.



Article 7.23: Origin Declaration

1. For the purposes of Article 7.20.2 (c) the Parties shall, within one year from the date of entry into force of this Agreement, implement provisions allowing each Competent Authority to recognize an origin declaration made by an approved exporter.
2. The Customs Authority or Competent Authority of the exporting Party may authorise any exporter, (hereinafter referred to as “approved exporter”), who exports goods under this Agreement, to make out Origin Declarations, a specimen of which appears in Annex 7C (Origin Declaration), irrespective of the value of the goods concerned.
3. An exporter seeking such authorisation must offer to the satisfaction of the Customs Authority or 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.
4. The Customs Authority or Competent Authority of the exporting Party may grant the status of approved exporter, subject to any conditions which they consider appropriate.
5. The Customs Authority or Competent Authority of the exporting Party shall share or publish the list of approved exporters and periodically update it.
6. An Origin Declaration shall be made out by the approved exporter by typing, stamping or printing the declaration on the invoice, the delivery note or another commercial document 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 Customs Authority or 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.

Article 7.24: Application and Examination of Application for a Certificate of Origin

1. Certificates of Origin shall be issued by the Competent Authority of the exporting Party, either upon an electronic application or an application in paper form, having been made by the exporter or under the exporter’s responsibility by his or her authorised 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 shall, to the best of its competence and ability, carry out proper examination to ensure that –



- (a) the application and the Certificate of Origin is duly completed and signed by the authorised signatory; and
- (b) the origin of the good is in conformity with the provisions of this Chapter.

Article 7.25: 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 time of shipment.
2. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but with a validity no longer than 1 year from the date of shipment, in which case it is necessary to indicate “Issued Retroactively” in the appropriate field as detailed in Annex 7B (Certificate of Origin).
3. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, 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 date of entry into force of this Agreement, of a Certificate of Origin issued retrospectively by the Competent Authority of the exporting Party together with documents, showing that the goods have been transported directly in accordance with the provisions of Article 7.17.

Article 7.26: Loss of the Certificate of Origin

The certified true copy of the original Certificate of Origin shall be endorsed with an official signature and seal and bear the words “CERTIFIED TRUE COPY” and the date of issuance of the original Certificate of Origin in appropriate field as detailed in Annex 7B (Certificate of Origin). The certified true copy of a Certificate of Origin shall be issued within the same validity period of the original Certificate of Origin.

Article 7.27: 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 Harmonized System (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 7.28: Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new certificate of origin to replace the erroneous one. The reference number of the corrected Certificate of Origin should be indicated in the appropriate field on the newly issued Certificate of Origin as detailed in Annex 7B (Certificate of Origin). The validity of the replacement certificate will be the same as the original.

Article 7.29: Treatment of Minor Discrepancies

1. The discovery of minor discrepancies between the statements made in the Certificate 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 certificate of origin, if it does in fact correspond to the goods submitted.
2. Obvious formal errors, such as typing errors, on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

SECTION D: COOPERATION AND ORIGIN VERIFICATION

Article 7.30: 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 or Competent Authority of the importing Party has not received sufficient information to determine that the good is originating; or
 - (d) the Competent Authority or Customs Authority of the exporting Party does not comply with the requirements of verification in accordance with Article 7.31 or Article 7.32.
2. If the Customs Authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
3. Upon being communicated the grounds 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 appropriate authority under the customs laws and regulations of the importing Party.

Article 7.31: Retroactive Check

1. The Customs Authority of the importing Party may request a retroactive check at random or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the goods in question or of certain parts thereof.
2. For the purpose of paragraph 1, the Custom Authority of the importing Party may conduct the checking process by issuing a written request for additional information from the Customs Authority or Competent Authority of the exporting Party;
3. The request shall be accompanied with a copy of the Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate, unless the retroactive check is requested on a random basis.
4. The Customs Authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.
5. Pursuant to paragraph 2, the concerned Party receiving a request for retroactive check shall respond to the request promptly and reply not later than 90 days after the receipt of the request.
6. When a reply from the concerned Party is not obtained within 90 days after the receipt of the request pursuant to paragraph 5, the Customs Authority of the importing Party may deny preferential tariff treatment to the good referred to in the said Proof of Origin that would have been subject to the retroactive check and recover unpaid duties.

Article 7.32: Verification Visits

1. Pursuant to Article 7.31.2, if the Customs Authority of the importing Party is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances for justifiable reasons, request the Customs Authority or Competent Authority of the exporting Party to conduct a verification visit to the producer or exporter premises including inspection of the exporter's or producer's accounts, records or any other check considered appropriate.
2. Prior to conducting a verification visit pursuant to paragraph 1, the Customs Authority of the importing Party shall deliver a written notification to the Customs Authority or Competent Authority of the exporting Party to conduct the verification visit.
3. The written notification mentioned in paragraph 2 shall be as comprehensive as possible and shall include, among others, the following:

- (a) the producer or exporter whose premises are to be visited;



- (b) justification for the unsatisfactory outcome of the retroactive check conducted by the Competent Authority or Customs Authority of the exporting Party; and
 - (c) the coverage of the proposed verification visit, including reference to the good subject to the verification, and evidences of fulfilling the requirements of this Chapter.
4. The Customs Authority or Competent Authority of the exporting Party shall obtain the written consent of the producer or exporter whose premises are to be visited;
5. When a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the verification visit notification, the Customs Authority of the importing Party may deny preferential tariff treatment to the good referred to in the said Certificate of Origin that would have been subject to the verification visit
6. The Competent Authority or Customs Authority of the exporting Party conducting the verification visit shall provide the producer or exporter, whose good is subject to such verification with a written determination of whether or not the good subject to such verification qualifies as an originating good.
7. Upon the issuance of the written determination referred to in paragraph 6 that the good qualifies as an originating good, the Customs Authority of the importing Party shall immediately restore preferential benefits and promptly refund the duties paid in excess of the preferential duty or release guarantees obtained in accordance with the domestic legislation of the Parties.
8. Upon the issuance of the written determination referred to in paragraph 6 that the good does not qualifies as an originating good, the producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. The final written determination shall be communicated to the producer or exporter within 30 days from the date of receipt of the comments or additional information.
9. The verification visit process, including the actual visit and the determination under paragraph 6, shall be carried out and its results communicated to the Competent Authority or Customs Authority of the importing Party within a maximum period of six months from the first day the initial verification visit was requested. While the process of verification is being undertaken, Article 7.31.4 shall be applied.

Article 7.33: Record Keeping Requirement

1. For the purposes of the verification process pursuant to Article 7.31 and Article 7.32, each Party shall require that –
- (a) the manufacturer, producer or exporter retain, for a period not less than three 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 three years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, all records to prove that the good for which preferential tariff treatment was claimed was originating; and
- (c) the Competent Authority or issuing authority retain, for a period not less than three years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.

2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, electronic, optical, magnetic, or written form.

Article 7.34: Confidentiality

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.

Article 7.35: Contact Points

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

Article 7.36: Mutual Assistance

The Competent Authority of both Parties shall provide each other, before the entry into force of the Agreement, with the following:

- (a) a specimen impression of the official stamps and signatures used in their offices for the issue of Certificate of Origin;
- (b) name and address of the Competent Authority responsible for verifying the Proof of Origin; and
- (c) secured web address for the QR codes and electronic certificates authentications.



SECTION E: CONSULTATION AND MODIFICATIONS

Article 7.37: Consultation and Modifications

The Parties shall consult and cooperate as appropriate through the Sub Committee on Trade in Goods to –

- (a) ensure that this Chapter is applied in an effective and uniform manner; and
- (b) discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters.



ANNEX 7A
PRODUCT SPECIFIC RULES

Headnotes

1. For the purpose of interpreting the Product Specific Rules Schedule set forth in this Annex:
 - (a) **chapter** means the first two digits of the tariff classification number under the HS;
 - (b) **heading** means the first four digits of the tariff classification number under the HS;
 - (c) **subheading** means the first six digits of the tariff classification number under the HS;
 - (d) **HS** refers to the International convention on the Harmonized commodity description and Coding system of the World Customs Organization; and
 - (e) **change in tariff classification (CTC)** refers to the criteria for establishing origin under which a good is considered sufficiently worked or processed in the Party when its tariff classification number changes compared to the tariff classification numbers of the non-originating materials used in its production.
2. This Annex is set out as follows:
 - (a) Column 1 - The tariff classification number under the HS;
 - (b) Column 2 - Product Description; and
 - (c) Column 3 - Applicable Product-Specific Rule of Origin.
3. The specific rule, or specific set of rules, that applies to a particular chapter, heading or subheading is set out immediately adjacent to the chapter, heading or subheading.
4. Where a tariff chapter, heading or subheading is subject to alternative Product Specific Rules, the rule will be met if the good satisfies one of the alternative rules.
5. Where a specific rule of origin is defined using the criterion of a CTC, each of the non-originating materials used in the production of the good shall be required to undergo the applicable CTC.
6. A requirement of a change in tariff classification applies only to non-originating materials.
7. Where the change in tariff classification rule expressly excludes a change from other tariff classifications, the exclusion applies only to non-originating materials.



8. If a good is subject to a product-specific rule of origin that includes multiple requirements, the good shall be considered originating only if it satisfies all of the requirements.

9. For the purposes of column 3 of this Annex:

- (a) **WO** or **wholly obtained** means product must satisfy the wholly obtained criteria as per Article 7.3; of Chapter 7(Rules of Origin);
- (b) **QVC (35%)** means that the good must have a regional value content of not less than (35%) as calculated under Article 7.4 (Sufficient Working or processing) of Chapter 7(Rules of Origin);
- (c) **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;
- (d) **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; and
- (e) **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.

10. Chapter rules within this Annex apply to all headings or subheadings within the indicated chapter unless a specific exclusion is identified.

11. The origin rule for any Chapter, heading or sub-heading not listed in this annex will be the general origin rule (CTH or QVC (35%)) provided for in Article 7.4.1 (a) and (b). of chapter 7(Rules of Origin).

12. The HS codes and their descriptions in this Annex are based on the Harmonized System, as amended on 1 January 2022.



Tariff Reference	Product Description	Applicable Product Specific Rule of Origin
	CHAPTER 1 LIVE ANIMALS	
0101	LIVE HORSES, ASSES, MULES AND HINNIES	WO
0102	LIVE BOVINE ANIMALS	WO
0103	LIVE SWINE	WO
0104	LIVE SHEEP AND GOATS	WO
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES <i>Gallus domesticus</i> , DUCKS, GEESE, TURKEYS AND GUINEA FOWLS	WO
0106	OTHER LIVE ANIMALS	WO
	CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL	
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED	CC
0202	MEAT OF BOVINE ANIMALS, FROZEN	CC
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN	CC
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN	CC
0205	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	CC
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	CC
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN	CC
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN	CC
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	CC
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL	CC




	CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
0301	LIVE FISH	WO
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304	WO
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304	WO
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION	
0306.11	--Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	WO or the good is smoked in the territory of a Party
0306.12	--Lobsters (<i>Homarus spp.</i>)	WO or the good is smoked in the territory of a Party
0306.14	--Crabs	WO or the good is smoked in the territory of a Party
0306.15	--Norway lobsters (<i>Nephrops norvegicus</i>)	WO or the good is smoked in the territory of a Party
0306.16	--Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon Crangon</i>)	WO or the good is smoked in the territory of a Party
0306.17	--Other shrimps and prawns	WO or the good is smoked in the territory of a Party
0306.19	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO or the good is smoked in the territory of a Party
0306.31	--Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	WO or the good is smoked in the territory of a Party
0306.32	--Lobsters (<i>Homarus spp.</i>)	WO or the good is smoked in the territory of a Party
0306.33	--Crabs	WO or the good is smoked in the territory of a Party
0306.34	--Norway lobsters (<i>Nephrops norvegicus</i>)	WO or the good is smoked in the territory of a Party
0306.35	--Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	WO or the good is smoked in the territory of a Party
0306.36	--Other shrimps and prawns	WO or the good is smoked in the territory of a Party
0306.39	-- Other	WO or the good is smoked in the territory of a Party

0306.91	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp.,	WO or the good is smoked in the territory of a Party
0306.92	-- Lobsters (Homarus spp.)	WO or the good is smoked in the territory of a Party
0306.93	-- Crabs	WO or the good is smoked in the territory of a Party
0306.94	-- Norway lobsters (Nephrops norvegicus)	WO or the good is smoked in the territory of a Party
0306.95	-- Shrimps and prawns	WO or the good is smoked in the territory of a Party
0306.99	-- Other	WO or the good is smoked in the territory of a Party
0307.11	--Live, fresh or chilled	CC
0307.19	--Other	WO or the good is smoked in the territory of a Party
0307.21	--Live, fresh or chilled	CC
0307.29	--Other	WO or the good is smoked in the territory of a Party
0307.31	--Live, fresh or chilled	CC
0307.39	--Other	WO or the good is smoked in the territory of a Party
0307.42	--Live, fresh or chilled	CC
0307.49	--Other	WO or the good is smoked in the territory of a Party
0307.51	--Live, fresh or chilled	CC
0307.52	-- Frozen	CC
0307.59	--Other	WO or the good is smoked in the territory of a Party
0307.60	-Snails, other than sea snails	WO or the good is smoked in the territory of a Party
0307.71	--Live, fresh or chilled	WO
0307.72	-- Frozen	WO
0307.79	--Other	WO or the good is smoked in the territory of a Party
0307.81	--Live, fresh or chilled	WO
0307.82	- - Live, fresh or chilled stromboid conchs (Strombus spp.)	WO
0307.83	Molluscs; abalone (Haliotis spp.), whether in shell or not, frozen	WO or the good is smoked in the territory of a Party
0307.87	Molluscs; abalone (Haliotis spp.), whether in shell or not, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	WO or the good is smoked in the territory of a Party
0307.91	--Live, fresh or chilled	WO
0307.92	-- Frozen	WO
0307.99	--Other	WO or the good is smoked in the territory of a Party
0308.11	--Live, fresh or chilled	WO
0308.12	-- Frozen	WO
0308.19	--Other	WO or the good is smoked in the territory of a Party
0308.21	--Live, fresh or chilled	WO

0308.12	-- Frozen	WO
0308.29	--Other	WO or the good is smoked in the territory of a Party
0308.30	-Jellyfish (<i>Rhopilema</i> spp.)	WO or the good is smoked in the territory of a Party
0308.90	-Other	WO or the good is smoked in the territory of a Party
0309	FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION.	WO or the good is smoked in the territory of a Party
	CHAPTER 4 DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0401.10	-Of a fat content, by weight, not exceeding 1%	QVC(35) or CTSH
0401.20	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	QVC(35) or CTSH
0401.40	-Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	QVC(35) or CTSH
0401.50	-Of a fat content, by weight, exceeding 10 %	QVC(35) or CTSH
0402.10	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	QVC(35) or CTSH
0402.21	--Not containing added sugar or other sweetening matter	QVC(35) or CTSH
0402.29	--Other	QVC(35) or CTSH
0402.91	--Not containing added sugar or other sweetening matter	QVC(35) or CTSH
0402.99	--Other	QVC(35) or CTSH
0403.20	-Yogurt	QVC(35) or CTSH
0403.90	-Other	QVC(35) or CTSH
0404.10	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	QVC(35) or CTSH
0404.90	-Other	QVC(35) or CTSH
0405.10	-Butter	QVC(35) or CTSH
0405.20	-Dairy spreads	QVC(35) or CTSH
0405.90	-Other	QVC(35) or CTSH
0406.10	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	QVC(35) or CTSH
0406.20	-Grated or powdered cheese, of all kinds	QVC(35) or CTSH
0406.30	-Processed cheese, not grated or powdered	QVC(35) or CTSH
0406.40	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	QVC(35) or CTSH

0406.90	-Other cheese	QVC(35) or CTSH
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	WO
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	QVC(35) or WO
0409	NATURAL HONEY	WO
0410	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	WO
	CHAPTER 5 PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0501	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	All material in Chapter 5 are wholly obtained
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR	All material in Chapter 5 are wholly obtained
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED , IN BRINE, DRIED OR SMOKED	All material in Chapter 5 are wholly obtained
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS	All material in Chapter 5 are wholly obtained
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS	All material in Chapter 5 are wholly obtained

0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS	All material in Chapter 5 are wholly obtained
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	All material in Chapter 5 are wholly obtained
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	All material in Chapter 5 are wholly obtained
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION	All material in Chapter 5 are wholly obtained
	CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	QVC(35) or CTSH
0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	QVC(35) or CTSH
0602.10	-Unrooted cuttings and slips	QVC(35) or CTSH
0602.20	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	QVC(35) or CTSH
0602.30	-Rhododendrons and azaleas, grafted or not	QVC(35) or CTSH
0602.40	-Roses, grafted or not	QVC(35) or CTSH
0602.90	-Other	QVC(35) or CTSH
	CHAPTER 7 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	

0701	POTATOES, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0702	TOMATOES, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0705	LETTUCE (<i>LACTUCA SATIVA</i>) AND CHICORY (<i>CICHORIUM SPP.</i>), FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0707	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0709	OTHER VEGETABLES, FRESH OR CHILLED	All the materials of Chapter 7 used are wholly obtained
0710.10	-Potatoes	WO or the good is cooked in the territory of the Parties
0710.21	--Peas (<i>Pisum sativum</i>)	WO or the good is cooked in the territory of the Parties
0710.22	--Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	WO or the good is cooked in the territory of the Parties
0710.29	--Other	WO or the good is cooked in the territory of the Parties
0710.30	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO or the good is cooked in the territory of the Parties
0710.40	-Sweet corn	WO or the good is cooked in the territory of the Parties
0710.80	-Other vegetables	WO or the good is cooked in the territory of the Parties
0710.90	-Mixtures of vegetables	WO or the good is cooked in the territory of the Parties




0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH	all the materials of Chapter 7 used are wholly obtained
	CHAPTER 8 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0801.11	--Desiccated	all the materials of Chapter 8 used are wholly obtained
0801.12	--In the inner shell (endocarp)	all the materials of Chapter 8 used are wholly obtained
0801.19	--Other	all the materials of Chapter 8 used are wholly obtained
0801.21	--In shell	all the materials of Chapter 8 used are wholly obtained
0801.22	--Shelled	all the materials of Chapter 8 used are wholly obtained
0801.31	--In shell	all the materials of Chapter 8 used are wholly obtained
0801.32	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.11	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.12	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.21	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.22	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.31	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.32	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.41	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.42	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.51	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.52	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.61	--In shell	all the materials of Chapter 8 used are wholly obtained
0802.62	--Shelled	all the materials of Chapter 8 used are wholly obtained
0802.70	-Kola nuts (Cola spp.)	all the materials of Chapter 8 used are wholly obtained
0802.80	-Areca nuts	all the materials of Chapter 8 used are wholly obtained
0802.91	-- Pine nuts, in shell	all the materials of Chapter 8 used are wholly obtained
0802.92	-- Pine nuts, shelled	all the materials of Chapter 8 used are wholly obtained
0802.99	-Other	all the materials of Chapter 8 used are wholly obtained
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	all the materials of Chapter 8 used are wholly obtained
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED	all the materials of Chapter 8 used are wholly obtained

0805	CITRUS FRUIT, FRESH OR DRIED	all the materials of Chapter 8 used are wholly obtained
0806	GRAPES, FRESH OR DRIED	all the materials of Chapter 8 used are wholly obtained
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH	all the materials of Chapter 8 used are wholly obtained
0808	APPLES, PEARS AND QUINCES, FRESH	all the materials of Chapter 8 used are wholly obtained
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH	all the materials of Chapter 8 used are wholly obtained
0810	OTHER FRUIT, FRESH	all the materials of Chapter 8 used are wholly obtained
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	QVC(35) or CTH or the good is cooked in the territory of the Parties
	CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES	
0901.11	--Not decaffeinated	QVC(35) or CC
0901.12	--Decaffeinated	QVC(35) or CTSH
0901.21	--Not decaffeinated	QVC(35) or CTSH
0901.22	--Decaffeinated	QVC(35) or CTSH
0901.90	-Other	QVC(35) or CTSH
0902.10	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	QVC(35) or CC
0902.20	-Other green tea (not fermented)	QVC(35) or CC
0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	QVC(35) or CTSH
0902.40	-Other black tea (fermented) and other partly fermented tea	QVC(35) or CTSH
0903	MATE	QVC(35) or CC
0904.11	--Neither crushed nor ground	QVC(35) or CC
0904.12	--Crushed or ground	QVC(35) or CTSH
0904.21	--Dried, neither crushed or ground	QVC(35) or CC
0904.22	--Crushed or ground	QVC(35) or CTSH
0905.10	-Neither crushed nor ground	QVC(35) or CC
0905.20	-Crushed or ground	QVC(35) or CTSH
0906.11	--Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	QVC(35) or CC
0906.19	--Other	QVC(35) or CC
0906.20	-Crushed or ground	QVC(35) or CTSH

0907.10	-Neither crushed nor ground	QVC(35) or CC
0907.20	-Crushed or ground	QVC(35) or CTSH
0908.11	--Neither crushed nor ground	QVC(35) or CC
0908.12	--Crushed or ground	QVC(35) or CTSH
0908.21	--Neither crushed nor ground	QVC(35) or CC
0908.22	--Crushed or ground	QVC(35) or CTSH
0908.31	--Neither crushed nor ground	QVC(35) or CC
0908.32	--Crushed or ground	QVC(35) or CTSH
0909.21	--Neither crushed nor ground	QVC(35) or CC
0909.22	--Crushed or ground	QVC(35) or CTSH
0909.31	--Neither crushed nor ground	QVC(35) or CC
0909.32	--Crushed or ground	QVC(35) or CTSH
0909.61	--Neither crushed nor ground	QVC(35) or CC
0909.62	--Crushed or ground	QVC(35) or CTSH
0910.11	--Neither crushed nor ground	QVC(35) or CC
0910.12	--Crushed or ground	QVC(35) or CTSH
0910.20	-Saffron	QVC(35) or CC
0910.30	-Turmeric (curcuma)	QVC(35) or CC
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter	QVC(35) or CTSH
0910.99	--Other	QVC(35) or CTSH
	CHAPTER 10 CEREALS	
1001	WHEAT AND MESLIN	All the material of Chapter 10 used are wholly obtained
1002	RYE	All the material of Chapter 10 used are wholly obtained
1003	BARLEY	All the material of Chapter 10 used are wholly obtained
1004	OATS	All the material of Chapter 10 used are wholly obtained
1005	MAIZE (CORN)	All the material of Chapter 10 used are wholly obtained
1006	RICE	All the material of Chapter 10 used are wholly obtained

1007	GRAIN SORGHUM	All the material of Chapter 10 used are wholly obtained
1008	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS	All the material of Chapter 10 used are wholly obtained
	CHAPTER 11 PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
1101	WHEAT OR MESLIN FLOUR	QVC(35) or CC
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN	QVC(35) or CC
1103.11	--Of wheat	QVC(35) or CC
1103.13	--Of maize (corn)	QVC(35) or CC
1103.19	--Of other cereals	QVC(35) or CC
1103.20	-Pellets	QVC(35) or CTSH
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND	QVC(35) or CC
1105.10	-Flour, meal and powder	QVC(35) or CC
1105.20	-Flakes, granules and pellets	QVC(35) or CTSH
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF 0713, OF SAGO OR OF ROOTS OR TUBERS OF 0714 OR OF THE PRODUCTS OF CHAPTER 8	QVC(35) or CC
1107.10	-Not roasted	QVC(35) or CC
1107.20	-Roasted	QVC(35) or CTSH
1108	STARCHES; INULIN	QVC(35) or CC
1109	WHEAT GLUTEN, WHETHER OR NOT DRIED	QVC(35) or CC
	CHAPTER 12 OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
1201	SOYA BEANS, WHETHER OR NOT BROKEN	All material in Chapter 12 are wholly obtained
1202.30	-Seed	All material in Chapter 12 are wholly obtained
1202.41	--In shell	All material in Chapter 12 are wholly obtained
1202.42	--Shelled, whether or not broken	QVC(35) or CC

1203	COPRA	CC
1204	LINSEED, WHETHER OR NOT BROKEN	QVC(35) or CC
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	CC
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	CC
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN	CC
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	QVC(35) or CC
1210.10	-Hop cones, neither ground nor powdered nor in the form of pellets	CC
1210.20	-Hop cones, ground, powdered or in the form of pellets; lupulin	CTSH
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED	CC
1212	LOCUST BEANS, SEAWEEDES AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY <i>Cichorium Intybus sativum</i>) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED	CC
1213	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	CC
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS	QVC(35) or CC
	CHAPTER 13 LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)	CC

1302.11	--Opium	QVC(35) or CC
1302.12	--Of liquorice	QVC(35) or CC
1302.13	--Of hops	QVC(35) or CC
1302.19	--Other	QVC(35) or CC
1302.20	-Pectic substances, pectinates and pectates	QVC(35) or CC
1302.31	--Agar-agar	CC
1302.32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	QVC(35) or CC
1302.39	--Other	QVC(35) or CC
	CHAPTER 14 VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)	CC
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	QVC(35) or CC
	CHAPTER 15 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 0209.00 OR 1503.00	QVC(35) or CC or the good is produced by refining
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF 1503.00	QVC(35) or CC or the good is produced by refining
1503	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	QVC(35) or CC or the good is produced by refining
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or the good is produced by refining
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	QVC(35) or CC or the good is produced by refining

1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or the good is produced by refining
1507.10	-Crude oil, whether or not degummed	QVC(35) or CC
1507.90	- Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1508.10	-Crude oil	QVC(35) or CC
1508.90	-Other	QVC(35) or CC or the good is produced by refining
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or the good is produced by refining
1510	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509	QVC(35) or CC or the good is produced by refining
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or the good is produced by refining
1512.11	--Crude oil	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1512.19	--Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1512.21	--Crude oil, whether or not gossypol has been removed	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1512.29	--Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining

1515.11	--Crude oil	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.19	--Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.21	--Crude oil	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.29	--Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.30	-Castor oil and its fractions	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.50	-Sesame oil and its fractions	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.60	-- Microbial fats and oils and their fractions	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1515.90	-Other	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF 1516	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining

1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1520	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEIN, WHETHER OR NOT REFINED OR COLOURED	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
1522	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
	CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY	
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM	QVC(35) or CC or no change in tariff classification is required provided that the good is produced by refining
	CHAPTER 18 COCOA AND COCOA PREPARATIONS	
1801	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	QVC(35) or CC
1802	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	QVC(35) or CC
1806.31	--Filled	QVC(35) or CTSH
1806.90	-Other	QVC(35) or CTSH
	CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS	

2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATÉ AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATÉ; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF	QVC(35) or CC
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS	QVC(35) or CC
2103.10	- Soya Sauce	QVC(35) or CTSH
2103.20	-Tomato ketchup and other tomato sauces	QVC(35) or CTSH
2103.90	-Other	QVC(35) or CTSH
2104.10	-Soups and broths and preparations therefore	QVC(35) or CTSH
2104.20	-Homogenised composite food preparations	QVC(35) or CTSH
2106.10	-Protein concentrates and textured protein substances	QVC(35) or CTSH
2106.90	-Other	QVC(35) or CTSH
	CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR	
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW	QVC(35) or CC
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009	QVC(35) or CC
2203	BEER MADE FROM MALT	QVC(35) or CC
2204.10	-Sparkling wine	QVC(35) or CTSH
2204.30	-Other grape must	CTSH
2208.90	-Other	QVC(35) or CTSH
	CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
2523.21	--White cement, whether or not artificially coloured	QVC(35) or CTSH

2523.29	--Other	QVC(35) or CTSH
	CHAPTER 27 MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
2707.10	-Benzol (benzene)	QVC(35) or CTH or a change to subheading 2707.10 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.20	-Toluol (toluene)	QVC(35) or CTH or a change to subheading 2707.20 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.30	-Xylol (xylenes)	QVC(35) or CTH or a change to subheading 2707.30 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.40	-Naphthalene	QVC(35) or CTH or a change to subheading 2707.40 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.50	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D86 method	QVC(35) or CTH or a change to subheading 2707.50 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.91	--Creosote oils	QVC(35) or CTH or a change to subheading 2707.91 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction
2707.99	--Other	QVC(35) or CTH or a change to subheading 2707.99 from any other subheading provided that the good resulting from such a change is the product of a chemical reaction




2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS	QVC(35) or CTH or a change to any good of heading 2710 from any other good of heading 2710, provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
	CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	
2801.10	-Chlorine	QVC(35) or CTSH
2801.20	-Iodine	QVC(35) or CTSH
2801.30	-Fluorine; bromine	QVC(35) or CTSH
2804.10	-Hydrogen	QVC(35) or CTSH
2804.21	--Argon	QVC(35) or CTSH
2804.29	--Other	QVC(35) or CTSH
2804.30	-Nitrogen	QVC(35) or CTSH
2804.40	-Oxygen	QVC(35) or CTSH
2804.50	-Boron; tellurium	QVC(35) or CTSH
2804.61	--Containing by weight not less than 99.99% of silicon	QVC(35) or CTSH
2804.69	--Other	QVC(35) or CTSH
2804.70	-Phosphorus	QVC(35) or CTSH
2804.80	-Arsenic	QVC(35) or CTSH
2804.90	-Selenium	QVC(35) or CTSH
2806.10	-Hydrogen chloride (hydrochloric acid)	QVC(35) or CTSH
2806.20	-Chlorosulphuric acid	QVC(35) or CTSH
2809.10	-Diphosphorus pentaoxide	QVC(35) or CTSH
2809.20	-Phosphoric acid and polyphosphoric acids	QVC(35) or CTSH
2811.11	--Hydrogen fluoride (hydrofluoric acid)	QVC(35) or CTSH
2811.19	--Other	QVC(35) or CTSH
2811.21	--Carbon dioxide	QVC(35) or CTSH
2811.22	--Silicon dioxide	QVC(35) or CTSH
2811.29	--Other	QVC(35) or CTSH
2812.11	Carbonyl dichloride (phosgene)	QVC(35) or CTSH

2812.12	Phosphorus oxychloride	QVC(35) or CTSH
2812.14	Phosphorus pentachloride	QVC(35) or CTSH
2812.15	Sulphur monochloride	QVC(35) or CTSH
2812.16	Sulphur dichloride	QVC(35) or CTSH
2812.17	Thionyl chloride	QVC(35) or CTSH
2812.19	Arsenic trichloride and other chlorides and chloride oxides, n.e.c. in item no. 2812	QVC(35) or CTSH
2812.90	-Other	QVC(35) or CTSH
2813.10	-Carbon disulphide	QVC(35) or CTSH
2813.90	-Other	QVC(35) or CTSH
2815.20	-Potassium hydroxide (caustic potash)	QVC(35) or CTSH
2815.30	-Peroxides of sodium or potassium	QVC(35) or CTSH
2816.10	-Hydroxide and peroxide of magnesium	QVC(35) or CTSH
2816.40	-Oxides, hydroxides and peroxides, of strontium or barium	QVC(35) or CTSH
2818.10	-Artificial corundum, whether or not chemically defined	QVC(35) or CTSH
2818.20	-Aluminium oxide, other than artificial corundum	QVC(35) or CTSH
2818.30	-Aluminium hydroxide	QVC(35) or CTSH
2819.10	-Chromium trioxide	QVC(35) or CTSH
2819.90	-Other	QVC(35) or CTSH
2820.10	-Manganese dioxide	QVC(35) or CTSH
2820.90	-Other	QVC(35) or CTSH
2821.10	-Iron oxides and hydroxides	QVC(35) or CTSH
2821.20	-Earth colours	QVC(35) or CTSH
2824.10	-Lead monoxide (litharge, massicot)	QVC(35) or CTSH
2824.90	-Other	QVC(35) or CTSH
2825.10	-Hydrazine and hydroxylamine and their inorganic salts	QVC(35) or CTSH
2825.20	-Lithium oxide and hydroxide	QVC(35) or CTSH
2825.30	-Vanadium oxides and hydroxides	QVC(35) or CTSH
2825.40	-Nickel oxides and hydroxides	QVC(35) or CTSH
2825.50	-Copper oxides and hydroxides	QVC(35) or CTSH
2825.60	-Germanium oxides and zirconium dioxide	QVC(35) or CTSH
2825.70	-Molybdenum oxides and hydroxides	QVC(35) or CTSH
2825.80	-Antimony oxides	QVC(35) or CTSH
2825.90	-Other	QVC(35) or CTSH

2826.12	--Of aluminium	QVC(35) or CTSH
2826.19	--Other	QVC(35) or CTSH
2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	QVC(35) or CTSH
2826.90	-Other	QVC(35) or CTSH
2827.10	-Ammonium chloride	QVC(35) or CTSH
2827.20	-Calcium chloride	QVC(35) or CTSH
2827.31	--Of magnesium	QVC(35) or CTSH
2827.32	--Of aluminium	QVC(35) or CTSH
2827.35	--Of nickel	QVC(35) or CTSH
2827.39	--Other	QVC(35) or CTSH
2827.41	--Of copper	QVC(35) or CTSH
2827.49	--Other	QVC(35) or CTSH
2827.51	--Bromides of sodium or of potassium	QVC(35) or CTSH
2827.59	--Other	QVC(35) or CTSH
2827.60	-Iodides and iodide oxides	QVC(35) or CTSH
2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	QVC(35) or CTSH
2828.90	-Other	QVC(35) or CTSH
2829.11	--Of sodium	QVC(35) or CTSH
2829.19	--Other	QVC(35) or CTSH
2829.90	-Other	QVC(35) or CTSH
2830.10	-Sodium sulphides	QVC(35) or CTSH
2830.90	-Other	QVC(35) or CTSH
2831.10	-Of sodium	QVC(35) or CTSH
2831.90	-Other	QVC(35) or CTSH
2832.10	-Sodium sulphites	QVC(35) or CTSH
2832.20	-Other sulphites	QVC(35) or CTSH
2832.30	-Thiosulphates	QVC(35) or CTSH
2833.11	--Disodium sulphate	QVC(35) or CTSH
2833.19	--Other	QVC(35) or CTSH
2833.21	--Of magnesium	QVC(35) or CTSH
2833.22	--Of aluminium	QVC(35) or CTSH
2833.24	--Of nickel	QVC(35) or CTSH
2833.25	--Of copper	QVC(35) or CTSH
2833.27	--Of barium	QVC(35) or CTSH

2833.29	--Other	QVC(35) or CTSH
2833.30	-Alums	QVC(35) or CTSH
2833.40	-Peroxisulphates (persulphates)	QVC(35) or CTSH
2834.10	-Nitrites	QVC(35) or CTSH
2834.21	--Of potassium	QVC(35) or CTSH
2834.29	--Other	QVC(35) or CTSH
2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	QVC(35) or CTSH
2835.22	--Of mono-or disodium	QVC(35) or CTSH
2835.24	--Of potassium	QVC(35) or CTSH
2835.25	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	QVC(35) or CTSH
2835.26	--Otherphosphates of calcium	QVC(35) or CTSH
2835.29	--Other	QVC(35) or CTSH
2835.31	--Sodium triphosphate (sodium tripolyphosphate)	QVC(35) or CTSH
2835.39	--Other	QVC(35) or CTSH
2836.20	-Disodium carbonate	QVC(35) or CTSH
2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	QVC(35) or CTSH
2836.40	-Potassium carbonates	QVC(35) or CTSH
2836.50	-Calcium carbonate	QVC(35) or CTSH
2836.60	-Barium carbonate	QVC(35) or CTSH
2836.91	--Lithium carbonates	QVC(35) or CTSH
2836.92	--Strontium carbonate	QVC(35) or CTSH
2836.99	--Other	QVC(35) or CTSH
2837.11	--Of sodium	QVC(35) or CTSH
2837.19	--Other	QVC(35) or CTSH
2837.20	-Complex cyanides	QVC(35) or CTSH
2839.11	--Sodium metasilicates	QVC(35) or CTSH
2839.19	--Other	QVC(35) or CTSH
2839.90	-Other	QVC(35) or CTSH
2840.11	--Anhydrous	QVC(35) or CTSH
2840.19	--Other	QVC(35) or CTSH
2840.20	-Other borates	QVC(35) or CTSH
2840.30	-Peroxyborates (perborates)	QVC(35) or CTSH
2841.30	-Sodium dichromate	QVC(35) or CTSH
2841.50	-Other chromates and dichromates; peroxychromates	QVC(35) or CTSH

2841.61	--Potassium permanganate	QVC(35) or CTSH
2841.69	--Other	QVC(35) or CTSH
2841.70	-Molybdates	QVC(35) or CTSH
2841.80	-Tungstates (wolframates)	QVC(35) or CTSH
2841.90	-Other	QVC(35) or CTSH
2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined	QVC(35) or CTSH
2842.90	-Other	QVC(35) or CTSH
2843.10	-Colloidal precious metals	QVC(35) or CTSH
2843.21	--Silver nitrate	QVC(35) or CTSH
2843.29	--Other	QVC(35) or CTSH
2843.30	-Gold compounds	QVC(35) or CTSH
2843.90	-Other compounds; amalgams	QVC(35) or CTSH
2844.10	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	QVC(35) or CTSH
2844.20	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	QVC(35) or CTSH
2844.30	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	QVC(35) or CTSH
2844.41	Radioactive elements; tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	QVC(35) or CTSH
2844.42	Radioactive elements; actinium-225, 227, californium-253, curium-240, 241, 242, 243, 244, einsteinium-253, 254, gadolinium-148, polonium-208, 209, 210, radium-223, uranium-230 or 232, compounds; alloys, dispersions, ceramic products and mixtures	QVC(35) or CTSH
2844.43	Radioactive elements, isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	QVC(35) or CTSH

2844.44	Radioactive elements, isotopes, compounds n.e.c. in heading no. 2844, alloys, dispersions (including cermets), ceramic products, mixtures containing the elements, isotopes, compounds; radioactive residues	QVC(35) or CTSH
2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	QVC(35) or CTSH
2846.10	-Cerium compounds	QVC(35) or CTSH
2846.90	-Other	QVC(35) or CTSH
2849.10	-Of calcium	QVC(35) or CTSH
2849.20	-Of silicon	QVC(35) or CTSH
2849.90	-Other	QVC(35) or CTSH
2852.10	-Chemically defined	QVC(35) or CTSH
2852.90	-Other	QVC(35) or CTSH
	CHAPTER 29 ORGANIC CHEMICALS	
2901.1	-Saturated	QVC(35) or CTSH
2901.21	--Ethylene	QVC(35) or CTSH
2901.22	--Propene (propylene)	QVC(35) or CTSH
2901.23	--Butene (butylene) and isomers thereof	QVC(35) or CTSH
2901.24	--Buta-1,3-diene and isoprene	QVC(35) or CTSH
2901.29	--Other	QVC(35) or CTSH
2902.11	--Cyclohexane	QVC(35) or CTSH
2902.19	--Other	QVC(35) or CTSH
2902.20	-Benzene	QVC(35) or CTSH
2902.30	-Toluene	QVC(35) or CTSH
2902.41	--o -Xylene	QVC(35) or CTSH
2902.42	--m -Xylene	QVC(35) or CTSH
2902.43	--p -Xylene	QVC(35) or CTSH
2902.44	--Mixed xylene isomers	QVC(35) or CTSH
2902.50	-Styrene	QVC(35) or CTSH
2902.60	-Ethylbenzene	QVC(35) or CTSH
2902.70	-Cumene	QVC(35) or CTSH
2902.90	-Other	QVC(35) or CTSH
2903.11	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	QVC(35) or CTSH

2903.12	--Dichloromethane (methylene chloride)	QVC(35) or CTSH
2903.13	--Chloroform (trichloromethane)	QVC(35) or CTSH
2903.14	--Carbon tetrachloride	QVC(35) or CTSH
2903.15	--Ethylene dichloride (ISO) (1,2-dichloroethane)	QVC(35) or CTSH
2903.19	--Other	QVC(35) or CTSH
2903.21	--Vinyl chloride (chloroethylene)	QVC(35) or CTSH
2903.22	--Trichloroethylene	QVC(35) or CTSH
2903.23	--Tetrachloroethylene (perchloroethylene)	QVC(35) or CTSH
2903.29	--Other	QVC(35) or CTSH
2903.62	Brominated or iodinated derivatives of acyclic hydrocarbons; ethylene dibromide (ISO) (1,2-dibromoethane)	QVC(35) or CTSH
2903.41	Saturated fluorinated derivatives of acyclic hydrocarbons; trifluoromethane (HFC-23)	QVC(35) or CTSH
2903.42	Saturated fluorinated derivatives of acyclic hydrocarbons; difluoromethane (HFC-32)	QVC(35) or CTSH
2903.43	Saturated fluorinated derivatives of acyclic hydrocarbons; fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1- difluoroethane (HFC-152a)	QVC(35) or CTSH
2903.44	Saturated fluorinated derivatives of acyclic hydrocarbons; pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	QVC(35) or CTSH
2903.45	Saturated fluorinated derivatives of acyclic hydrocarbons; 1,1,1,2- tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC- 134)	QVC(35) or CTSH
2903.46	Saturated fluorinated derivatives of acyclic hydrocarbons; 1,1,1,2,3,3,3-heptafluoropropane (HFC-227ea), 1,1,1,2,2,3- hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	QVC(35) or CTSH
2903.47	Saturated fluorinated derivatives of acyclic hydrocarbons; 1,1,1,3,3- pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	QVC(35) or CTSH
2903.48	Saturated fluorinated derivatives of acyclic hydrocarbons; 1,1,1,3,3- pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5- decafluoropentane (HFC-43-10mee)	QVC(35) or CTSH

2903.49	Saturated fluorinated derivatives of acyclic hydrocarbons; n.e.c. in item no 2903.4	QVC(35) or CTSH
2903.51	Unsaturated fluorinated derivatives of acyclic hydrocarbons; 2,3,3,3-tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	QVC(35) or CTSH
2903.59	Unsaturated fluorinated derivatives of acyclic hydrocarbons; n.e.c. in item no. 2903.5	QVC(35) or CTSH
2903.61	Brominated or iodinated derivatives of acyclic hydrocarbons; methyl bromide (bromomethane)	QVC(35) or CTSH
2903.69	Brominated or iodinated derivatives of acyclic hydrocarbons; n.e.c. in item no. 2903.6	QVC(35) or CTSH
2903.71	--Chlorodifluoromethane	QVC(35) or CTSH
2903.72	--Dichlorotrifluoroethanes	QVC(35) or CTSH
2903.73	--Dichlorofluoroethanes	QVC(35) or CTSH
2903.74	--Chlorodifluoroethanes	QVC(35) or CTSH
2903.75	--Dichloropentafluoropropanes	QVC(35) or CTSH
2903.76	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	QVC(35) or CTSH
2903.77	--Other, perhalogenated only with fluorine and chlorine	QVC(35) or CTSH
2903.78	--Other perhalogenated derivatives	QVC(35) or CTSH
2903.79	--Other	QVC(35) or CTSH
2903.81	--1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	QVC(35) or CTSH
2903.82	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	QVC(35) or CTSH
2903.89	--Other	QVC(35) or CTSH
2903.91	--Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	QVC(35) or CTSH
2903.92	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	QVC(35) or CTSH
2903.99	--Other	QVC(35) or CTSH
2904.10	-Derivatives containing only sulpho groups, their salts and ethyl esters	QVC(35) or CTSH
2904.20	-Derivatives containing only nitro or only nitroso groups	QVC(35) or CTSH
2904.91	Derivatives of hydrocarbons; trichloronitromethane (chloropicrin), whether or not halogenated	QVC(35) or CTSH

2904.99	Derivatives of hydrocarbons n.e.c. in heading no. 2904, whether or not halogenated	QVC(35) or CTSH
2905.11	--Methanol (methyl alcohol)	QVC(35) or CTSH
2905.12	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	QVC(35) or CTSH
2905.13	--Butan-1-ol (<i>n</i> -butyl alcohol)	QVC(35) or CTSH
2905.14	--Other butanols	QVC(35) or CTSH
2905.16	--Octanol (octyl alcohol) and isomers thereof	QVC(35) or CTSH
2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	QVC(35) or CTSH
2905.19	--Other	QVC(35) or CTSH
2905.22	--Acyclic terpene alcohols	QVC(35) or CTSH
2905.29	--Other	QVC(35) or CTSH
2905.31	--Ethylene glycol (ethanediol)	QVC(35) or CTSH
2905.32	--Propylene glycol (propane-1,2-diol)	QVC(35) or CTSH
2905.39	--Other	QVC(35) or CTSH
2905.41	--2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	QVC(35) or CTSH
2905.42	--Pentaerythritol	QVC(35) or CTSH
2905.43	--Mannitol	QVC(35) or CTSH
2905.44	--D-glucitol (sorbitol)	QVC(35) or CTSH
2905.45	--Glycerol	QVC(35) or CTSH
2905.49	--Other	QVC(35) or CTSH
2905.51	--Ethchlorvynol (INN)	QVC(35) or CTSH
2905.59	--Other	QVC(35) or CTSH
2906.11	--Menthol	QVC(35) or CTSH
2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	QVC(35) or CTSH
2906.13	--Sterols and inositols	QVC(35) or CTSH
2906.19	--Other	QVC(35) or CTSH
2906.21	--Benzyl alcohol	QVC(35) or CTSH
2906.29	--Other	QVC(35) or CTSH
2907.11	--Phenol (hydroxybenzene) and its salt	QVC(35) or CTSH
2907.12	--Cresols and their salts	QVC(35) or CTSH
2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	QVC(35) or CTSH
2907.15	--Naphthols and their salts	QVC(35) or CTSH
2907.19	--Other	QVC(35) or CTSH

2907.21	--Resorcinol and its salts	QVC(35) or CTSH
2907.22	--Hydroquinone (quinol) and its salts	QVC(35) or CTSH
2907.23	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	QVC(35) or CTSH
2907.29	--Other	QVC(35) or CTSH
2909.11	--Diethyl ether	QVC(35) or CTSH
2909.19	--Other	QVC(35) or CTSH
2909.20	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	QVC(35) or CTSH
2909.30	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	QVC(35) or CTSH
2909.41	--2,2'-Oxydiethanol (diethylene glycol, digol)	QVC(35) or CTSH
2909.43	--Monobutyl ethers of ethylene glycol or of diethylene glycol	QVC(35) or CTSH
2909.44	--Other monoalkylethers of ethylene glycol or of diethylene glycol	QVC(35) or CTSH
2909.49	--Other	QVC(35) or CTSH
2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	QVC(35) or CTSH
2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	QVC(35) or CTSH
2910.10	-Oxirane (ethylene oxide)	QVC(35) or CTSH
2910.20	-Methyloxirane (propylene oxide)	QVC(35) or CTSH
2910.30	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	QVC(35) or CTSH
2910.40	-Dieldrin (ISO, INN)	QVC(35) or CTSH
2910.90	-Other	QVC(35) or CTSH
2912.11	--Methanal (formaldehyde)	QVC(35) or CTSH
2912.12	--Ethanal (acetaldehyde)	QVC(35) or CTSH
2912.19	--Other	QVC(35) or CTSH
2912.21	--Benzaldehyde	QVC(35) or CTSH
2912.29	--Other	QVC(35) or CTSH
2912.41	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	QVC(35) or CTSH
2912.42	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	QVC(35) or CTSH
2912.49	--Other	QVC(35) or CTSH
2912.50	-Cyclic polymers of aldehydes	QVC(35) or CTSH
2912.60	-Paraformaldehyde	QVC(35) or CTSH
2914.11	--Acetone	QVC(35) or CTSH

2914.12	--Butanone (methyl ethyl ketone)	QVC(35) or CTSH
2914.13	--4-Methylpentan-2-one (methyl isobutyl ketone)	QVC(35) or CTSH
2914.19	--Other	QVC(35) or CTSH
2914.22	--Cyclohexanone and methylcyclohexanones	QVC(35) or CTSH
2914.23	--Ionones and methylionones	QVC(35) or CTSH
2914.29	--Other	QVC(35) or CTSH
2914.31	--Phenylacetone (phenylpropan-2-one)	QVC(35) or CTSH
2914.39	--Other	QVC(35) or CTSH
2914.40	-Ketone-alcohols and ketone-aldehydes	QVC(35) or CTSH
2914.50	-Ketone-phenols and ketones with other oxygen function	QVC(35) or CTSH
2914.61	--Anthraquinone	QVC(35) or CTSH
2914.69	--Other	QVC(35) or CTSH
2914.71	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives; chlordecone (ISO)	QVC(35) or CTSH
2914.79	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives, other than chlordecone (ISO)	QVC(35) or CTSH
2915.11	--Formic acid	QVC(35) or CTSH
2915.12	--Salts of formic acid	QVC(35) or CTSH
2915.13	--Esters of formic acid	QVC(35) or CTSH
2915.21	--Acetic acid	QVC(35) or CTSH
2915.24	--Acetic anhydride	QVC(35) or CTSH
2915.29	--Other	QVC(35) or CTSH
2915.31	--Ethyl acetate	QVC(35) or CTSH
2915.32	--Vinyl acetate	QVC(35) or CTSH
2915.33	-- <i>n</i> -Butylacetate	QVC(35) or CTSH
2915.36	--Dinoseb (ISO) acetate	QVC(35) or CTSH
2915.39	--Other	QVC(35) or CTSH
2915.40	-Mono-, di- or trichloroacetic acids, their salts and esters	QVC(35) or CTSH
2915.50	-Propionic acid, its salts and esters	QVC(35) or CTSH
2915.60	-Butanoic acids, pentanoic acids, their salts and esters	QVC(35) or CTSH
2915.70	-Palmitic acid, stearic acid, their salts and esters	QVC(35) or CTSH
2915.90	-Other	QVC(35) or CTSH
2916.11	--Acrylic acid and its salts	QVC(35) or CTSH
2916.12	--Esters of acrylic acid	QVC(35) or CTSH

2916.13	--Methacrylic acid and its salts	QVC(35) or CTSH
2916.14	--Esters of methacrylic acid	QVC(35) or CTSH
2916.15	--Oleic, linoleic or linolenic acids, their salts and esters	QVC(35) or CTSH
2916.16	--Binapacryl (ISO)	QVC(35) or CTSH
2916.19	--Other	QVC(35) or CTSH
2916.20	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	QVC(35) or CTSH
2916.31	--Benzoic acid, its salts and esters	QVC(35) or CTSH
2916.32	--Benzoyl peroxide and benzoyl chloride	QVC(35) or CTSH
2916.34	--Phenylacetic acid and its salts	QVC(35) or CTSH
2916.39	--Other	QVC(35) or CTSH
2917.11	--Oxalic acid, its salts and esters	QVC(35) or CTSH
2917.12	--Adipic acid, its salts and esters	QVC(35) or CTSH
2917.13	--Azelaic acid, sebacic acid, their salts and esters	QVC(35) or CTSH
2917.14	--Maleic anhydride	QVC(35) or CTSH
2917.19	--Other	QVC(35) or CTSH
2917.20	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	QVC(35) or CTSH
2917.32	--Dioctyl orthophthalates	QVC(35) or CTSH
2917.33	--Dinonyl or didecyl orthophthalates	QVC(35) or CTSH
2917.34	--Other esters of orthophthalic acid	QVC(35) or CTSH
2917.35	--Phthalic anhydride	QVC(35) or CTSH
2917.36	--Terephthalic acid and its salts	QVC(35) or CTSH
2917.37	--Dimethyl terephthalate	QVC(35) or CTSH
2917.39	--Other	QVC(35) or CTSH
2918.11	--Lactic acid, its salts and esters	QVC(35) or CTSH
2918.12	--Tartaric acid	QVC(35) or CTSH
2918.13	--Salts and esters of tartaric acid	QVC(35) or CTSH
2918.14	--Citric acid	QVC(35) or CTSH
2918.15	--Salts and esters of citric acid	QVC(35) or CTSH
2918.16	--Gluconic acid, its salts and esters	QVC(35) or CTSH
2918.18	--Chlorobenzilate (ISO)	QVC(35) or CTSH
2918.19	--Other	QVC(35) or CTSH
2918.21	--Salicylic acid and its salts	QVC(35) or CTSH

2918.22	--o -Acetylsalicylic acid, its salts and esters	QVC(35) or CTSH
2918.23	--Other esters of salicylic acid and their salts	QVC(35) or CTSH
2918.29	--Other	QVC(35) or CTSH
2918.30	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	QVC(35) or CTSH
2918.91	--2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	QVC(35) or CTSH
2918.99	--Other	QVC(35) or CTSH
2920.11	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	QVC(35) or CTSH
2920.19	--Other	QVC(35) or CTSH
2920.90	-Other	QVC(35) or CTSH
2921.11	--Methylamine, di-or trimethylamine and their salts	QVC(35) or CTSH
2921.19	--Other	QVC(35) or CTSH
2921.21	--Ethylenediamine and its salts	QVC(35) or CTSH
2921.22	--Hexamethylenediamine and its salts	QVC(35) or CTSH
2921.29	--Other	QVC(35) or CTSH
2921.30	-Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	QVC(35) or CTSH
2921.41	--Aniline and its salts	QVC(35) or CTSH
2921.42	--Aniline derivatives and their salts	QVC(35) or CTSH
2921.43	--Toluidines and their derivatives; salts thereof	QVC(35) or CTSH
2921.44	-Diphenylamine and its derivatives; salts thereof	QVC(35) or CTSH
2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	QVC(35) or CTSH
2921.46	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	QVC(35) or CTSH
2921.49	--Other	QVC(35) or CTSH
2921.51	--o -, m -, p -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	QVC(35) or CTSH
2921.59	--Other	QVC(35) or CTSH
2922.11	--Monoethanolamine and its salts	QVC(35) or CTSH
2922.12	--Diethanolamine and its salts	QVC(35) or CTSH

2922.15	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, triethanolamine	QVC(35) or CTSH
2922.19	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof, n.e.c. in item no. 2922.1	QVC(35) or CTSH
2922.14	--Dextropropoxyphene (INN) and its salts	QVC(35) or CTSH
2922.19	--Other	QVC(35) or CTSH
2922.21	--Aminohydroxynaphthalenesulphonic acids and their salts	QVC(35) or CTSH
2922.29	--Other	QVC(35) or CTSH
2922.31	--Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	QVC(35) or CTSH
2922.39	--Other	QVC(35) or CTSH
2922.41	--Lysine and its esters; salts thereof	QVC(35) or CTSH
2922.42	--Glutamic acid and its salts	QVC(35) or CTSH
2922.43	--Anthranilic acid and its salts	QVC(35) or CTSH
2922.44	--Tilidine (INN) and its salts	QVC(35) or CTSH
2922.49	--Other	QVC(35) or CTSH
2922.50	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	QVC(35) or CTSH
2923.10	-Choline and its salts	QVC(35) or CTSH
2923.20	-Lecithins and other phosphoaminolipids	QVC(35) or CTSH
2923.90	-Other	QVC(35) or CTSH
2924.11	--Meprobamate (INN)	QVC(35) or CTSH
2924.12	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	QVC(35) or CTSH
2924.19	--Other	QVC(35) or CTSH
2924.21	--Ureines and their derivatives; salts thereof	QVC(35) or CTSH
2924.23	--2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	QVC(35) or CTSH
2924.24	--Ethinamate (INN)	QVC(35) or CTSH
2924.29	--Other	QVC(35) or CTSH
2925.11	--Saccharin and its salts	QVC(35) or CTSH
2925.12	--Glutethimide (INN)	QVC(35) or CTSH
2925.19	--Other	QVC(35) or CTSH
2925.21	--Chlordimeform (ISO)	QVC(35) or CTSH

2925.29	--Other	QVC(35) or CTSH
2926.10	-Acrylonitrile	QVC(35) or CTSH
2926.20	-1-Cyanoguanidine (dicyandiamide)	QVC(35) or CTSH
2926.30	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	QVC(35) or CTSH
2926.90	-Other	QVC(35) or CTSH
2929.10	-Isocyanates	QVC(35) or CTSH
2929.90	-Other	QVC(35) or CTSH
2930.20	-Thiocarbamates and dithiocarbamates	QVC(35) or CTSH
2930.30	-Thiuram mono-, di-or tetrasulphides	QVC(35) or CTSH
2930.40	-Methionine	QVC(35) or CTSH
2930.80	Organo-sulphur compounds; aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	QVC(35) or CTSH
2930.90	-Other	QVC(35) or CTSH
2931.10	-Tetramethyl lead and tetraethyl lead	QVC(35) or CTSH
2931.20	-Tributyltin compounds	QVC(35) or CTSH
2931.90	-Other	QVC(35) or CTSH
2932.11	--Tetrahydrofuran	QVC(35) or CTSH
2932.12	--2-Furaldehyde (furfuraldehyde)	QVC(35) or CTSH
2932.13	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	QVC(35) or CTSH
2932.19	--Other	QVC(35) or CTSH
2932.20	-Lactones	QVC(35) or CTSH
2932.91	--Isosafrole	QVC(35) or CTSH
2932.92	--1-(1,3-Benzodioxol-5-yl)propan-2-one	QVC(35) or CTSH
2932.93	--Piperonal	QVC(35) or CTSH
2932.94	--Safrole	QVC(35) or CTSH
2932.95	--Tetrahydrocannabinols (all isomers)	QVC(35) or CTSH
2932.99	--Other	QVC(35) or CTSH
2933.11	--Phenazone (antipyrin) and its derivatives	QVC(35) or CTSH
2933.19	--Other	QVC(35) or CTSH
2933.21	--Hydantoin and its derivatives	QVC(35) or CTSH
2933.29	--Other	QVC(35) or CTSH
2933.31	--Pyridine and its salts	QVC(35) or CTSH
2933.32	--Piperidine and its salts	QVC(35) or CTSH

2933.33	--Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	QVC(35) or CTSH
2933.39	--Other	QVC(35) or CTSH
2933.41	--Levorphanol (INN) and its salts	QVC(35) or CTSH
2933.49	--Other	QVC(35) or CTSH
2933.52	--Malonylurea (barbituric acid) and its salts	QVC(35) or CTSH
2933.53	--Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	QVC(35) or CTSH
2933.54	--Other derivatives of malonylurea (barbituric acid); salts thereof	QVC(35) or CTSH
2933.55	--Loprazolam (INN, mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	QVC(35) or CTSH
2933.59	--Other	QVC(35) or CTSH
2933.61	--Melamine	QVC(35) or CTSH
2933.69	--Other	QVC(35) or CTSH
2933.71	--6-Hexanelactam (epsilon-caprolactam)	QVC(35) or CTSH
2933.72	--Clobazam (INN) and methypylon (INN)	QVC(35) or CTSH
2933.79	--Other lactams	QVC(35) or CTSH
2933.91	--Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	QVC(35) or CTSH
2933.99	--Other	QVC(35) or CTSH

2934.10	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	QVC(35) or CTSH
2934.20	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	QVC(35) or CTSH
2934.30	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	QVC(35) or CTSH
2934.91	--Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	QVC(35) or CTSH
2934.99	--Other	QVC(35) or CTSH
2936.21	--Vitamins A and their derivatives	QVC(35) or CTSH
2936.22	--Vitamin B ₁ and its derivatives	QVC(35) or CTSH
2936.23	--Vitamin B ₂ and its derivatives	QVC(35) or CTSH
2936.24	--D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	QVC(35) or CTSH
2936.25	--Vitamin B ₆ and its derivatives	QVC(35) or CTSH
2936.26	--Vitamin B ₁₂ and its derivatives	QVC(35) or CTSH
2936.27	--Vitamin C and its derivatives	QVC(35) or CTSH
2936.28	--Vitamin E and its derivatives	QVC(35) or CTSH
2936.29	--Other vitamins and their derivatives	QVC(35) or CTSH
2936.90	-Other, including natural concentrates	QVC(35) or CTSH
	CHAPTER 30 PHARMACEUTICAL PRODUCTS	
3001.20	-Extracts of glands or other organs or of their secretions	QVC(35) or CTSH
3001.90	-Other	QVC(35) or CTSH
3002.12	Blood, human or animal, antisera, other blood fractions and immunological products; antisera and other blood fractions	QVC(35) or CTSH
3002.13	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	QVC(35) or CTSH

3002.14	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, mixed, put up in measured doses or in forms or packings for retail sale	QVC(35) or CTSH
3002.15	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, put up in measured doses or in forms or packings for retail sale	QVC(35) or CTSH
3002.41	Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; for human medicine	QVC(35) or CTSH
3002.42	Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; for veterinary medicine	QVC(35) or CTSH
3002.90	-Other	QVC(35) or CTSH
3003.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	QVC(35) or CTSH
3003.20	-Containing other antibiotics	QVC(35) or CTSH
3003.31	--Containing insulin	QVC(35) or CTSH
3003.39	--Other	QVC(35) or CTSH
3003.41	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	QVC(35) or CTSH
3003.42	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	QVC(35) or CTSH
3003.43	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	QVC(35) or CTSH
3003.49	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, (not packaged for retail sale)	QVC(35) or CTSH
3003.90	-Other	QVC(35) or CTSH
3004.10	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	QVC(35) or CTSH
3004.20	-Containing other antibiotics	QVC(35) or CTSH
3004.31	--Containing insulin	QVC(35) or CTSH
3004.32	--Containing corticosteroid hormones, their derivatives or structural analogues	QVC(35) or CTSH

3004.39	--Other	QVC(35) or CTSH
3004.41	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	QVC(35) or CTSH
3004.42	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, packaged for retail sale	QVC(35) or CTSH
3004.43	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	QVC(35) or CTSH
3004.49	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, packaged for retail sale	QVC(35) or CTSH
3004.50	-Other medicaments containing vitamins or other products of 2936	QVC(35) or CTSH
3004.90	-Other	QVC(35) or CTSH
3005.10	-Adhesive dressings and other articles having an adhesive layer	QVC(35) or CTSH
3005.90	-Other	QVC(35) or CTSH
3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	QVC(35) or CTSH
3822.13	Reagents; diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits; for blood grouping	QVC(35) or CTSH
3006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	QVC(35) or CTSH
3006.40	-Dental cements and other dental fillings; bone reconstruction cements	QVC(35) or CTSH
3006.50	-First-aid boxes and kits	QVC(35) or CTSH
3006.60	-Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides	QVC(35) or CTSH

3006.70	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	QVC(35) or CTSH
3006.91	--Appliances identifiable for ostomy use	QVC(35) or CTSH
3006.92	--Waste pharmaceuticals	CTSH
	CHAPTER 31 FERTILISERS	
3102.10	-Urea, whether or not in aqueous solution	QVC(35) or CTSH
3102.21	--Ammonium sulphate	QVC(35) or CTSH
3102.29	--Other	QVC(35) or CTSH
3102.30	-Ammonium nitrate, whether or not in aqueous solution	QVC(35) or CTSH
3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	QVC(35) or CTSH
3102.50	-Sodium nitrate	QVC(35) or CTSH
3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	QVC(35) or CTSH
3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	QVC(35) or CTSH
3102.90	-Other, including mixtures not specified in the foregoing subheadings	QVC(35) or CTSH
3103.11	Fertilizers, mineral or chemical; phosphatic, superphosphates, containing by weight 35% or more of diphosphorus pentaoxide (P ₂ O ₅)	QVC(35) or CTSH
3103.19	Fertilizers, mineral or chemical; phosphatic, superphosphates, other than containing by weight 35% or more of diphosphorus pentaoxide (P ₂ O ₅)	QVC(35) or CTSH
3103.90	-Other	QVC(35) or CTSH
3104.20	-Potassium chloride	QVC(35) or CTSH
3104.30	-Potassium sulphate	QVC(35) or CTSH
3104.90	-Other	QVC(35) or CTSH
3105.10	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	QVC(35) or CC
3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	QVC(35) or CTSH

3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	QVC(35) or CTSH
3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	QVC(35) or CTSH
3105.51	--Containing nitrates and phosphates	QVC(35) or CTSH
3105.59	--Other	QVC(35) or CTSH
3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	QVC(35) or CTSH
3105.90	-Other	QVC(35) or CTSH
	CHAPTER 32 TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	
3201.10	-Quebracho extract	QVC(35) or CTSH
3201.20	-Wattle extract	QVC(35) or CTSH
3201.90	-Other	QVC(35) or CTSH
3202.10	-Synthetic organic tanning substances	QVC(35) or CTSH
3202.90	-Other	QVC(35) or CTSH
3204.11	--Disperse dyes and preparations based thereon	QVC(35) or CTSH
3204.12	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	QVC(35) or CTSH
3204.13	--Basic dyes and preparations based thereon	QVC(35) or CTSH
3204.14	--Direct dyes and preparations based thereon	QVC(35) or CTSH
3204.15	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	QVC(35) or CTSH
3204.16	--Reactive dyes and preparations based thereon	QVC(35) or CTSH
3204.17	--Pigments and preparations based thereon	QVC(35) or CTSH
3204.19	--Other, including mixtures of colouring matter of two or more of 3204.11 to 3204.19	QVC(35) or CTSH, except from subheadings 3204.11 through 3204.17
3204.20	-Synthetic organic products of a kind used as fluorescent brightening agents	QVC(35) or CTSH
3204.90	-Other	QVC(35) or CTSH
3206.11	--Containing 80% or more by weight of titanium dioxide calculated on the dry matter	QVC(35) or CTSH, except from subheading 3206.19

3206.19	--Other	QVC(35) or CTSH, except from subheading 3206.11
3206.20	-Pigments and preparations based on chromium compounds	QVC(35) or CTSH
3206.41	--Ultramarine and preparations based thereon	QVC(35) or CTSH
3206.42	--Lithopone and other pigments and preparations based on zinc sulphide	QVC(35) or CTSH
3206.49	--Other	QVC(35) or CTSH
3206.50	-Inorganic products of a kind used as luminophores	QVC(35) or CTSH
3207.10	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	QVC(35) or CTSH
3207.20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	QVC(35) or CTSH
3207.30	-Liquid lustres and similar preparations	QVC(35) or CTSH
3207.40	-Glass frit and other glass, in the form of powder, granules or flakes	QVC(35) or CTSH
3208.10	-Based on polyesters	QVC(35) or CTSH
3208.20	-Based on acrylic or vinyl polymers	QVC(35) or CTSH
3208.90	-Other	QVC(35) or CTSH
3209.10	-Based on acrylic or vinyl polymers	QVC(35) or CTSH
3209.90	-Other	QVC(35) or CTSH
3212.10	-Stamping foils	QVC(35) or CTSH
3212.90	-Other	QVC(35) or CTSH
3214.10	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	QVC(35) or CTSH
3214.90	-Other	QVC(35) or CTSH
	CHAPTER 33 ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS	
3301.12	--Of orange	QVC(35) or CTSH
3301.13	--Of lemon	QVC(35) or CTSH
3301.19	--Other	QVC(35) or CTSH
3301.24	--Of peppermint (<i>Mentha piperita</i>)	QVC(35) or CTSH
3301.25	--Of other mints	QVC(35) or CTSH
3301.29	--Other	QVC(35) or CTSH
3301.30	-Resinoids	QVC(35) or CTSH
3301.90	-Other	QVC(35) or CTSH
3303	PERFUMES AND TOILET WATERS	QVC(35) or CTH, except from subheading 3302.90

3304.10	-Lip make-up preparations	QVC(35) or CTSH
3304.20	-Eye make-up preparations	QVC(35) or CTSH
3304.30	-Manicure or pedicure preparations	QVC(35) or CTSH
3304.91	--Powders, whether or not compressed	QVC(35) or CTSH
3304.99	--Other	QVC(35) or CTSH
3305.10	-Shampoos	QVC(35) or CTSH
3305.20	-Preparations for permanent waving or straightening	QVC(35) or CTSH
3305.30	-Hair lacquers	QVC(35) or CTSH
3305.90	-Other	QVC(35) or CTSH
3306.10	-Dentifrices	QVC(35) or CTSH
3306.20	-Yarn used to clean between the teeth (dental floss)	QVC(35) or CTSH
3306.90	-Other	QVC(35) or CTSH
3307.10	-Pre-shave, shaving or after-shave preparations	QVC(35) or CTSH
3307.20	-Personal deodorants and antiperspirants	QVC(35) or CTSH
3307.30	-Perfumed bath salts and other bath preparations	QVC(35) or CTSH
3307.41	--"Agarbatti" and other odoriferous preparations which operate by burning	QVC(35) or CTSH
3307.49	--Other	QVC(35) or CTSH
3307.90	-Other	QVC(35) or CTSH
	CHAPTER 34 SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	
3402.31	Anionic organic surface-active agents (other than soap); linear alkylbenzene sulphonic acids and their salts, whether or not put up for retail sale	QVC(35) or CTSH
3402.39	Anionic organic surface-active agents (other than soap); other than linear alkylbenzene sulphonic acids and their salts, whether or not put up for retail sale	QVC(35) or CTSH
3402.41	Organic surface-active agents; cationic (other than soap), whether or not put up for retail sale	QVC(35) or CTSH

3402.42	Organic surface-active agents; non-ionic (other than soap), whether or not put up for retail sale	QVC(35) or CTSH
3402.49	Organic surface-active agents; whether or not put up for retail sale, n.e.c. in item no. 3402	QVC(35) or CTSH
3402.50	Washing and cleaning preparations; powders, flakes and granules, surface-active, whether or not containing soap (excluding those of heading no. 3401), put up for retail sale	QVC(35) or CTSH
3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials	QVC(35) or CTSH
3403.19	--Other	QVC(35) or CTSH
3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials	QVC(35) or CTSH
3403.99	--Other	QVC(35) or CTSH
3404.20	-Of poly(oxyethylene) (polyethylene glycol)	QVC(35) or CTSH
3404.90	-Other	QVC(35) or CTSH
3405.10	-Polishes, creams and similar preparations for footwear or leather	QVC(35) or CTSH
3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	QVC(35) or CTSH
3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	QVC(35) or CTSH
3405.40	-Scouring pastes and powders and other scouring preparations	QVC(35) or CTSH
3405.90	-Other	QVC(35) or CTSH
	CHAPTER 35 ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
3501.10	-Casein	QVC(35) or CTSH
3501.90	-Other	QVC(35) or CTSH
3502.11	--Dried	QVC(35) or CTSH
3502.19	--Other	QVC(35) or CTSH
3502.20	-Milk albumin, including concentrates of two or more whey proteins	QVC(35) or CTSH
3502.90	-Other	QVC(35) or CTSH
3505.10	-Dextrins and other modified starches	QVC(35) or CTSH
3505.20	-Glues	QVC(35) or CTSH
3506.10	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	QVC(35) or CTSH, except from subheading 3501.90 or heading 3503

3506.91	--Adhesives based on polymers of 3901 to 3913 or on rubber	QVC(35) or CTSH
3506.99	--Other	QVC(35) or CTSH
	CHAPTER 36 EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
	CHAPTER 37 PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
3707.10	-Sensitising emulsions	QVC(35) or CTSH
3707.90	-Other	QVC(35) or CTSH
	CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS	
3801.10	-Artificial graphite	QVC(35) or CTSH
3801.20	-Colloidal or semi-colloidal graphite	QVC(35) or CTSH
3801.30	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	QVC(35) or CTSH
3801.90	-Other	QVC(35) or CTSH
3806.10	-Rosin and resin acids	QVC(35) or CTSH
3806.20	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	QVC(35) or CTSH
3806.30	-Ester gums	QVC(35) or CTSH
3806.90	-Other	QVC(35) or CTSH
3808.52	Insecticides and the like; containing goods specified in Subheading Note 1 to this Chapter; for retail sale or as preparations or articles; DDT (ISO) (clofenotane (INN)), in packings of 300g or less	QVC(35) or CTSH
3808.59	Insecticides, rodenticides, fungicides, disinfectants, herbicides and the like; containing goods specified in Subheading Note 1 to this Chapter; not DDT (ISO) (clofenotane (INN)), put up in forms or packings for retail sale or as preparations or articles	QVC(35) or CTSH
3808.91	--Insecticides	QVC(35) or CTSH
3808.92	--Fungicides	QVC(35) or CTSH
3808.93	--Herbicides, anti-sprouting products and plant-growth regulators	QVC(35) or CTSH
3808.94	--Disinfectants	QVC(35) or CTSH
3808.99	--Other	QVC(35) or CTSH
3809.10	-With a basis of amylaceous substances	QVC(35) or CTSH

3809.91	--Of a kind used in the textile or like industries	QVC(35) or CTSH
3809.92	--Of a kind used in the paper or like industries	QVC(35) or CTSH
3809.93	--Of a kind used in the leather or like industries	QVC(35) or CTSH
3823.11	--Stearic acid	QVC(35) or CTSH
3823.12	--Oleic acid	QVC(35) or CTSH
3823.13	--Tall oil fatty acids	QVC(35) or CTSH
3823.19	--Other	QVC(35) or CTSH
3823.70	-Industrial fatty alcohols	QVC(35) or CTSH
3824.10	-Prepared binders for foundry moulds or cores	QVC(35) or CTSH
3824.30	-Non-agglomerated metal carbides mixed together or with metallic binders	QVC(35) or CTSH
3824.40	-Prepared additives for cements, mortars or concretes	QVC(35) or CTSH
3824.50	-Non-refractory mortars and concretes	QVC(35) or CTSH
3824.60	-Sorbitol other than that of 2905.44	QVC(35) or CTSH
3827.11	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included; containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbon	QVC(35) or CTSH
3827.20	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included; containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	QVC(35) or CTSH
3827.12	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included; containing hydrobromofluorocarbons (HBFCs)	QVC(35) or CTSH
3827.31	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) or not, but not containing chlorofluorocarbons (CFCs); containing substances of su	QVC(35) or CTSH

3827.32	Mixtures containing halogenated methane, ethane, propane; containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) or not, not chlorofluorocarbons (CFCs); containing substances of subheadings 2903.71 to 2903.75	QVC(35) or CTSH
3827.39	Mixtures containing halogenated methane, ethane, or propane; containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) or not, but not chlorofluorocarbons (CFCs); n.e.c. in subheading 3827.3	QVC(35) or CTSH
3827.13	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included; containing carbon tetrachloride	QVC(35) or CTSH
3827.14	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included; containing 1,1,1-trichloroethane (methyl chloroform)	QVC(35) or CTSH
3827.40	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) or not, but not containing chlorofluorocarbons (CFCs); containing bromomethane (me	QVC(35) or CTSH
3827.51	Mixtures containing halogenated derivatives of methane, ethane or propane; containing trifluoromethan (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); containing trifluoromethane (HFC-2	QVC(35) or CTSH
3827.59	Mixtures containing halogenated derivatives of methane, ethane or propane; containing trifluoromethan (HFC-23) or perfluorocarbons (PFCs) not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures n.e.c. in subheading 38	QVC(35) or CTSH
3827.62	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures, not included in the subheading above,	QVC(35) or CTSH

3827.63	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures not included in the subheadings above,	QVC(35) or CTSH
3827.64	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures, not included in the subheadings above,	QVC(35) or CTSH
3827.65	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures, not included in the subheadings above,	QVC(35) or CTSH
3827.68	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); other mixtures, not included in the subheadings above,	QVC(35) or CTSH
3827.69	Mixtures containing halogenated derivatives of methane, ethane or propane; containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs); n.e.c. in items no. 3827.5 and 3827.6, not containing	QVC(35) or CTSH
3827.90	Mixtures containing halogenated derivatives of methane, ethane or propane; n.e.c. in subheading no 3827	QVC(35) or CTSH
3824.81	--Containing oxirane (ethylene oxide)	QVC(35) or CTSH
3824.82	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	QVC(35) or CTSH
3824.83	--Containing tris(2,3-dibromopropyl) phosphate	QVC(35) or CTSH
3824.84	Chemical products, mixtures and preparations; containing aldrin, camphechlor (toxaphene), chlordane, chlordane, DDT (chlorfenotane, 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin, endosulfan, endrin, heptachlor or mirex	QVC(35) or CTSH

	CHAPTER 39 PLASTICS AND ARTICLES THEREOF	
3916.10	-Of polymers of ethylene	QVC(35) or CTSH
3916.20	-Of polymers of vinyl chloride	QVC(35) or CTSH
3916.90	-Of other plastics	QVC(35) or CTSH
3917.10	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	QVC(35) or CTSH
3917.21	--Of polymers of ethylene	QVC(35) or CTSH
3917.22	--Of polymers of propylene	QVC(35) or CTSH
3917.23	--Of polymers of vinyl chloride	QVC(35) or CTSH
3917.29	--Of other plastics	QVC(35) or CTSH
3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	QVC(35) or CTSH
3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings	QVC(35) or CTSH
3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings	QVC(35) or CTSH
3917.39	--Other	QVC(35) or CTSH
3917.40	-Fittings	QVC(35) or CTSH
3918.10	-Of polymers of vinyl chloride	QVC(35) or CTSH
3918.90	-Of other plastics	QVC(35) or CTSH
3920.10	-Of polymers of ethylene	QVC(35) or CTSH
3920.20	-Of polymers of propylene	QVC(35) or CTSH
3920.30	-Of polymers of styrene	QVC(35) or CTSH
3920.43	--Containing by weight not less than 6% of plasticisers	QVC(35) or CTSH
3920.49	--Other	QVC(35) or CTSH
3920.51	--Of poly(methyl methacrylate)	QVC(35) or CTSH
3920.59	--Other	QVC(35) or CTSH
3920.61	--Of polycarbonates	QVC(35) or CTSH
3920.62	--Of poly(ethylene terephthalate)	QVC(35) or CTSH
3920.63	--Of unsaturated polyesters	QVC(35) or CTSH
3920.69	--Of other polyesters	QVC(35) or CTSH
3920.71	--Of regenerated cellulose	QVC(35) or CTSH
3920.73	--Of cellulose acetate	QVC(35) or CTSH
3920.79	--Of other cellulose derivatives	QVC(35) or CTSH

3920.91	--Of poly(vinyl butyral)	QVC(35) or CTSH
3920.92	--Of polyamides	QVC(35) or CTSH
3920.93	--Of amino-resins	QVC(35) or CTSH
3920.94	--Of phenolic resins	QVC(35) or CTSH
3920.99	--Of other plastics	QVC(35) or CTSH
3921.11	--Of polymers of styrene	QVC(35) or CTSH
3921.12	--Of polymers of vinyl chloride	QVC(35) or CTSH
3921.13	--Of polyurethanes	QVC(35) or CTSH
3921.14	--Of regenerated cellulose	QVC(35) or CTSH
3921.19	--Of other plastics	QVC(35) or CTSH
3921.90	-Other	QVC(35) or CTSH
	CHAPTER 40 RUBBER AND ARTICLES THEREOF	
4001.10	-Natural rubber latex, whether or not prevulcanised	CC
4001.21	--Smoked sheets	CTSH
4001.22	--Technically specified natural rubber (TSNR)	CTSH
4001.29	--Other	CTSH
4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH
4002.80	-Mixtures of any product of 4001 with any product of this heading	QVC(35) or CTH or CTSH provided that the regional rubber content is no less than 40 per cent by weight of the total rubber content
4002.91	--Latex	QVC(35) or CTH or CTSH provided that the regional rubber content is no less than 40 per cent by weight of the total rubber content
4002.99	--Other	QVC(35) or CTH or CTSH provided that the regional rubber content is no less than 40 per cent by weight of the total rubber content
	CHAPTER 41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	CTH or a change from the wet state to the dry state whether or not there is also a change in tariff classification

4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	CTH or a change from the wet state to the dry state whether or not there is also a change in tariff classification
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED	CTH or a change from the wet state to the dry state whether or not there is also a change in tariff classification
4115.10	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTSH
4115.20	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTSH
	CHAPTER 47 PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
4703.21	--Coniferous	QVC(35) or CTSH
4703.29	--Non-coniferous	QVC(35) or CTSH
4704.21	--Coniferous	QVC(35) or CTSH
4704.29	--Non-coniferous	QVC(35) or CTSH
	CHAPTER 50 SILK	
5001	SILK-WORM COCOONS SUITABLE FOR REELING	CC
5002	RAW SILK (NOT THROWN)	CC
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5101	WOOL, NOT CARDED OR COMBED	CC
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED	CC

5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK	CC
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)	CC
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5113	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 52 COTTON	
5201	COTTON, NOT CARDED OR COMBED	All the material of 5201 are wholly obtained
5203	COTTON, CARDED OR COMBED	All the material of 5203 are wholly obtained
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable

5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5212	OTHER WOVEN FABRICS OF COTTON	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
5301.10	-Flax, raw or retted	All the material of 5301.10 are wholly obtained
5301.21	--Broken or scutched	All the material of 5301.21 are wholly obtained
5301.29	--Other	All the material of 5301.29 are wholly obtained
5301.30	-Flax tow and waste	CTSH
5302.10	-True hemp, raw or retted	All the material of 5302.10 are wholly obtained
5302.90	-Other	CTSH
5303.10	-Jute and other textile bast fibres, raw or retted	All the material of 5303.10 are wholly obtained
5303.90	-Other	CTSH
5309	WOVEN FABRICS OF FLAX	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5311	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 54 MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	

5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	QVC(35) or CTSH
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	QVC(35) or CTSH
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	QVC(35) or CTSH
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5404	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5405	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 55 MAN-MADE STAPLE FIBRES	
5501	SYNTHETIC FILAMENT TOW	QVC(35) or CTSH
5502	ARTIFICIAL FILAMENT TOW	QVC(35) or CTSH
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	QVC(35) or CTSH
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	QVC(35) or CTSH
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	QVC(35) or CTSH
5507	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	QVC(35) or CTSH
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable




5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m ²	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 57 CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP	CTH, except from heading 5602
	CHAPTER 58 SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	




5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF 5802 OR 5806	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF 5703	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
5809	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 59 IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
	CHAPTER 60 KNITTED OR CROCHETED FABRICS	
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 cm, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 cm, OTHER THAN THOSE OF 6001 OR 6002	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 cm, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF 6001	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable

6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF 6001 TO 6004	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
6006	OTHER KNITTED OR CROCHETED FABRICS	CTH or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed and finished in the territory of the Party to render it directly usable
	CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
6101	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6103	QVC (35) or CC
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF 6104	QVC(35) or CC
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED	QVC(35) or CC
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED	QVC(35) or CC
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED	QVC(35) or CC
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED	QVC(35) or CC
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED	QVC(35) or CC

6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED	QVC(35) or CC
6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED	QVC(35) or CC
6110	JERSEYS, PULLOVERS, CARDIGANS, WAIST-COATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED	QVC(35) or CC
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	QVC(35) or CC
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED	QVC(35) or CC
6113	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 5903, 5906 OR 5907	QVC(35) or CC
6114	OTHER GARMENTS, KNITTED OR CROCHETED	QVC(35) or CC
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED	QVC(35) or CC
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED	QVC(35) or CC
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES	QVC(35) or CC
	CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6203	QVC(35) or CC
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6204	QVC(35) or CC

6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)	QVC(35) or CC
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)	QVC(35) or CC
6205	MEN'S OR BOYS' SHIRTS	QVC(35) or CC
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES	QVC(35) or CC
6207	MEN'S OR BOYS' SINGLET'S AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	QVC(35) or CC
6208	WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	QVC(35) or CC
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES	QVC(35) or CC
6210	GARMENTS, MADE UP OF FABRICS OF 5602, 5603, 5903, 5906 OR 5907	QVC(35) or CC
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS	QVC(35) or CC
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED	QVC(35) or CC
6213	HANDKERCHIEFS	QVC(35) or CC
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE	QVC(35) or CC
6215	TIES, BOW TIES AND CRAVATS	QVC(35) or CC
6216	GLOVES, MITTENS AND MITTS	QVC(35) or CC
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212	QVC(35) or CC




	CHAPTER 63 OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6301	BLANKETS AND TRAVELLING RUGS	QVC(35) or CC
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN	QVC(35) or CC
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES	QVC(35) or CC
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF 9404	QVC(35) or CC
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS	QVC(35) or CC
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS	QVC(35) or CC
6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	QVC(35) or CC
6307.20	-Life-jackets and life-belts	QVC(35) or CC
6307.90	-Other	QVC(35) or CC
	CHAPTER 64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF	CC
	CHAPTER 66 UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT- STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF 6601 OR 6602	QVC(35) or CC
	CHAPTER 67 PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	

6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT	QVC(35) or CC
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	QVC(35) or CC
	CHAPTER 68 ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
6812.80	-Of crocidolite	QVC(35) or CTSH
6812.91	--Clothing, clothing accessories, footwear and headgear	QVC(35) or CTSH
6812.99	--Other	QVC(35) or CTSH
6815.11	Stone or other mineral substances not elsewhere specified or included; carbon fibres for non-electrical uses	QVC(35) or CTSH
6815.12	Stone or other mineral substances not elsewhere specified or included; fabrics of carbon fibres for non-electrical uses	QVC(35) or CTSH
6815.13	Stone or other mineral substances not elsewhere specified or included; articles of carbon fibres for non-electrical uses	QVC(35) or CTSH
6815.19	Stone or other mineral substances not elsewhere specified or included; non-electrical articles of graphite or carbon n.e.c. in heading 6815	QVC(35) or CTSH
	CHAPTER 69 CERAMIC PRODUCTS	
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	QVC(35) or CC
	CHAPTER 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product

7106, 7108 and 7110	Precious metals:	Manufacture from materials of any heading, except those of headings 7106, 7108 and
	— Unwrought	7110, or electrolytic, thermal or chemical separation of precious metals of heading 7106,
	— Semi-manufactured or in powder form	7108 or 7110, or fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals or purification
		Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
	CHAPTER 72 IRON AND STEEL	
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED	CTH
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED	CTH
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED	CTH
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED	CTH
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING	CTH
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL	CTH
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL	CTH
7217	WIRE OF IRON OR NON-ALLOY STEEL	CTH
7219.31	--Of a thickness of 4.75 mm or more	QVC(35) or CTSH
7219.32	--Of a thickness of 3 mm or more but less than 4.75 mm	QVC(35) or CTSH

7219.33	--Of a thickness exceeding 1 mm but less than 3 mm	QVC(35) or CTSH
7219.34	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	QVC(35) or CTSH
7219.35	--Of a thickness of less than 0.5 mm	QVC(35) or CTSH
7219.90	-Other	QVC(35) or CTSH
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 mm	CTH
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm	CTH
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	CTH
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	CTH
7229	WIRE OF OTHER ALLOY STEEL	CTH
	CHAPTER 73 ARTICLES OF IRON OR STEEL	
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL	QVC(35) or CC
7321.11	--For gas fuel or for both gas and other fuels	QVC(35) or CTSH
7321.12	--For liquid fuel	QVC(35) or CTSH
7321.19	--Other, including appliances for solid fuel	QVC(35) or CTSH
7321.81	--For gas fuel or for both gas and other fuels	QVC(35) or CTSH
7321.82	--For liquid fuel	QVC(35) or CTSH
7321.89	--Other, including appliances for solid fuel	QVC(35) or CTSH
	CHAPTER 74 COPPER AND ARTICLES THEREOF	
7419.20	Copper; cast, moulded, stamped or forged, but not further worked	QVC(35) or CTSH
7419.80	Copper; articles thereof n.e.c. in chapter 74	QVC(35) or CTSH
	CHAPTER 75 NICKEL AND ARTICLES THEREOF	
7507.11	--Of nickel, not alloyed	QVC(35) or CTSH
7507.12	--Of nickel alloys	QVC(35) or CTSH
7507.20	-Tube or pipe fittings	QVC(35) or CTSH
7508.10	-Cloth, grill and netting, of nickel wire	QVC(35) or CTSH

7508.90	-Other	QVC(35) or CTSH
	CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF	
7605	ALUMINIUM WIRE	CTH
7616.91	--Cloth, grill, netting and fencing, of aluminium wire	QVC(35) or CTSH
7616.99	--Other	QVC(35) or CTSH
	CHAPTER 81 OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
8101.10	-Powders	QVC(35) or CTSH
8101.94	--Unwrought tungsten, including bars and rods obtained simply by sintering	QVC(35) or CTSH
8101.96	--Wire	QVC(35) or CTSH
8101.97	--Waste and scrap	CTSH
8101.99	--Other	QVC(35) or CTSH
8102.10	-Powders	QVC(35) or CTSH
8102.94	--Unwrought molybdenum, including bars and rods obtained simply by sintering	QVC(35) or CTSH
8102.95	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	QVC(35) or CTSH
8102.96	--Wire	QVC(35) or CTSH
8102.97	--Waste and scrap	CTSH
8102.99	--Other	QVC(35) or CTSH
8103.20	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	QVC(35) or CTSH
8103.30	-Waste and scrap	CTSH
8103.91	Tantalum; crucibles	QVC(35) or CTSH
8103.99	Tantalum; articles n.e.c. in heading no. 8103	QVC(35) or CTSH
8104.11	--Containing at least 99.8% by weight of magnesium	QVC(35) or CTSH
8104.19	--Other	QVC(35) or CTSH
8104.20	-Waste and scrap	CTSH
8104.30	-Raspings, turnings and granules, graded according to size; powders	QVC(35) or CTSH
8104.90	-Other	QVC(35) or CTSH
8105.20	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	QVC(35) or CTSH
8105.30	-Waste and scrap	CTSH

8105.90	-Other	QVC(35) or CTSH
8112.69	Cadmium; other than waste and scrap	QVC(35) or CTSH
8112.61	Cadmium; waste and scrap	CTSH
8112.69	Cadmium; other than waste and scrap	QVC(35) or CTSH
8108.20	-Unwrought titanium; powders	QVC(35) or CTSH
8108.30	-Waste and scrap	CTSH
8108.90	-Other	QVC(35) or CTSH
8109.21	Zirconium; unwrought, powders, containing less than 1 part hafnium to 500 parts zirconium by weight	QVC(35) or CTSH
8109.29	Zirconium; unwrought, powders, containing not less than 1 part hafnium to 500 parts zirconium by weight	QVC(35) or CTSH
8109.31	Zirconium; waste and scrap, containing less than 1 part hafnium to 500 parts zirconium by weight	CTSH
8109.39	Zirconium; waste and scrap, containing not less than 1 part hafnium to 500 parts zirconium by weight	CTSH
8109.91	Zirconium; other than unwrought, n.e.c. in heading no. 8109, containing less than 1 part hafnium to 500 parts zirconium by weight	QVC(35) or CTSH
8109.99	Zirconium; other than unwrought, n.e.c. in heading no. 8109, containing not less than 1 part hafnium to 500 parts zirconium by weight	QVC(35) or CTSH
8110.10	-Unwrought antimony; powders	QVC(35) or CTSH
8110.20	-Waste and scrap	CTSH
8110.90	-Other	QVC(35) or CTSH
8111	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	QVC(35) or CC
8112.12	--Unwrought; powders	QVC(35) or CTSH
8112.13	--Waste and scrap	CTSH
8112.19	--Other	QVC(35) or CTSH
8112.21	--Unwrought; powders	QVC(35) or CTSH
8112.22	--Waste and scrap	CTSH
8112.29	--Other	QVC(35) or CTSH
8112.51	--Unwrought; powders	QVC(35) or CTSH
8112.52	--Waste and scrap	CTSH
8112.59	--Other	QVC(35) or CTSH

8112.92	--Unwrought; waste and scrap; powders	QVC(35) or CTSH
8112.99	--Other	QVC(35) or CTSH
	CHAPTER 82 TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY	QVC(35) or CC
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)	QVC(35) or CC
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE- CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS	QVC(35) or CC
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES	QVC(35) or CC
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS	QVC(35) or CC
8206	TOOLS OF TWO OR MORE OF 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE	QVC(35) or CC

8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS	QVC(35) or CC
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	QVC(35) or CC
8209	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	QVC(35) or CC
8210	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	QVC(35) or CC
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF 8208, AND BLADES THEREFOR	QVC(35) or CC
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)	QVC(35) or CC
8213	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	QVC(35) or CC
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	QVC(35) or CC
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE	QVC(35) or CC
	CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL	
8301.10	-Padlocks	QVC(35) or CTSH
8301.20	-Locks of a kind used for motor vehicles	QVC(35) or CTSH
8301.30	-Locks of a kind used for furniture	QVC(35) or CTSH

8301.40	-Other locks	QVC(35) or CTSH
8301.50	-Clasps and frames with clasps, incorporating locks	QVC(35) or CTSH
8301.60	-Parts	QVC(35) or CC
8301.70	-Keys presented separately	QVC(35) or CC
8401.10	-Nuclear reactors	QVC(35) or CTSH
8401.20	-Machinery and apparatus for isotopic separation, and parts thereof	QVC(35) or CTSH
8401.30	-Fuel elements (cartridges), non-irradiated	QVC(35) or CTSH
8401.40	-Parts of nuclear reactors	QVC(35) or CTSH
8402.11	--Watertube boilers with a steam production exceeding 45 t per hour	QVC(35) or CTSH, except from subheading 8402.12
8402.12	--Watertube boilers with a steam production not exceeding 45 t per hour	QVC(35) or CTSH, except from subheading 8402.11
8402.19	--Other vapour generating boilers, including hybrid boilers	QVC(35) or CTSH
8402.20	-Super-heated water boilers	QVC(35) or CTSH
8402.90	- Parts	QVC(35) or CTSH
8403.10	-Boilers	QVC(35) or CTSH
8403.90	- Parts	QVC(35) or CTSH
8404.10	-Auxiliary plant for use with boilers of 8402 or 8403	QVC(35) or CTSH
8404.20	-Condensers for steam or other vapour power units	QVC(35) or CTSH
8404.90	-Parts D140	QVC(35) or CTSH
8405.10	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	QVC(35) or CTSH
8405.90	-Parts	QVC(35) or CTSH
8406.10	-Turbines for marine propulsion	QVC(35) or CTSH
8406.81	--Of an output exceeding 40 MW	QVC(35) or CTSH, except from subheading 8406.82
8406.82	--Of an output not exceeding 40 MW	QVC(35) or CTSH, except from subheading 8406.81
8410.11	--Of a power not exceeding 1 000 kW	QVC(35) or CTSH, except from subheadings 8410.12 or 8410.13
8410.12	--Of a power exceeding 1 000 kW but not exceeding 10 000 kW	QVC(35) or CTSH, except from subheadings 8410.11 or 8410.13
8410.13	--Of a power exceeding 10 000 kW	QVC(35) or CTSH, except from subheadings 8410.11 or 8410.12
8411.11	--Of a thrust not exceeding 25 kN	QVC(35) or CTSH, except from subheadings 8411.12 through 8411.82

8411.12	--Of a thrust exceeding 25 kN	QVC(35) or CTSH, except from subheadings 8411.11 or 8411.21 through 8411.82
8411.21	--Of a power not exceeding 1 100 kW	QVC(35) or CTSH, except from subheadings 8411.11, 8411.12 or 8411.22 through 8411.82
8411.22	--Of a power exceeding 1 100 kW	QVC(35) or CTSH, except from subheadings 8411.11 through 8411.21, 8411.81 or 8411.82
8411.81	--Of a power not exceeding 5 000 kW	QVC(35) or CTSH, except from subheadings 8411.11 through 8411.22 or 8411.82
8411.82	--Of a power exceeding 5 000 kW	QVC(35) or CTSH, except from subheadings 8411.11 through 8411.81
8412.10	-Reaction engines other than turbo-jet	QVC(35) or CTSH
8412.21	--Linear acting (cylinders)	QVC(35) or CTSH
8412.29	--Other	QVC(35) or CTSH
8412.31	--Linear acting (cylinders)	QVC(35) or CTSH
8412.39	--Other	QVC(35) or CTSH
8412.80	-Other	QVC(35) or CTSH
8413.11	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	QVC(35) or CTSH
8413.19	--Other	QVC(35) or CTSH
8413.20	-Hand pumps, other than those of 8413.11 or 8413.19	QVC(35) or CTSH
8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	QVC(35) or CTSH
8413.40	-Concrete pumps	QVC(35) or CTSH
8413.50	-Other reciprocating positive displacement pumps	QVC(35) or CTSH
8413.60	-Other rotary positive displacement pumps	QVC(35) or CTSH
8413.70	-Other centrifugal pumps	QVC(35) or CTSH
8413.81	--Pumps	QVC(35) or CTSH
8413.82	--Liquid elevators	QVC(35) or CTSH
8414.10	-Vacuum pumps	QVC(35) or CTSH
8414.20	-Hand-or foot-operated air pumps	QVC(35) or CTSH
8414.30	-Compressors of a kind used in refrigerating equipment	QVC(35) or CTSH
8414.40	-Air compressors mounted on a wheeled chassis for towing	QVC(35) or CTSH
8414.51	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	QVC(35) or CTSH
8414.59	--Other	QVC(35) or CTSH

8414.60	-Hoods having a maximum horizontal side not exceeding 120 cm	QVC(35) or CTSH
8414.80	-Other	QVC(35) or CTSH
8415.10	-Window or wall types, self-contained or "split-system"	QVC(35) or CTSH
8415.20	-Of a kind used for persons, in motor vehicles	QVC(35) or CTSH
8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	QVC(35) or CTSH
8415.82	--Other, incorporating a refrigerating unit	QVC(35) or CTSH
8415.83	--Not incorporating a refrigerating unit	QVC(35) or CTSH
8416.10	-Furnace burners for liquid fuel	QVC(35) or CTSH
8416.20	-Other furnace burners, including combination burners	QVC(35) or CTSH
8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	QVC(35) or CTSH
8417.10	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	QVC(35) or CTSH
8417.20	-Bakery ovens, including biscuit ovens	QVC(35) or CTSH
8417.80	-Other	QVC(35) or CTSH
8418.10	-Combined refrigerator-freezers, fitted with separate external doors	QVC(35) or CTSH
8418.21	--Compression-type	QVC(35) or CTSH
8418.29	--Other	QVC(35) or CTSH
8418.30	-Freezers of the chest type, not exceeding 800 L capacity	QVC(35) or CTSH
8418.40	-Freezers of the upright type, not exceeding 900 L capacity	QVC(35) or CTSH
8418.50	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	QVC(35) or CTSH
8418.61	--Heat pumps other than air conditioning machines of heading 8415	QVC(35) or CTSH
8418.69	--Other	QVC(35) or CTSH
8419.11	--Instantaneous gas water heaters	QVC(35) or CTSH
8419.19	--Other	QVC(35) or CTSH
8419.20	-Medical, surgical or laboratory sterilisers	QVC(35) or CTSH
8419.39	--Other	QVC(35) or CTSH
8419.34	-- Other, for agricultural products	QVC(35) or CTSH
8419.35	-- Other, for wood, paper pulp, paper or paperboard	QVC(35) or CTSH
8419.40	-Distilling or rectifying plant	QVC(35) or CTSH
8419.50	-Heat exchange units	QVC(35) or CTSH
8419.60	-Machinery for liquefying air or other gases	QVC(35) or CTSH

8419.81	--For making hot drinks or for cooking or heating food	QVC(35) or CTSH
8419.89	--Other	QVC(35) or CTSH
8420.10	-Calendering or other rolling machines	QVC(35) or CTSH
8421.11	--Cream separators	QVC(35) or CTSH
8421.12	--Clothes-dryers	QVC(35) or CTSH
8421.19	--Other	QVC(35) or CTSH
8421.21	--For filtering or purifying water	QVC(35) or CTSH
8421.22	--For filtering or purifying beverages other than water	QVC(35) or CTSH
8421.23	--Oil or petrol-filters for internal combustion engines	QVC(35) or CTSH
8421.29	--Other	QVC(35) or CTSH
8421.31	--Intake air filters for internal combustion engines	QVC(35) or CTSH
8421.39	--Other	QVC(35) or CTSH
8422.11	--Of the household type	QVC(35) or CTSH
8422.19	--Other	QVC(35) or CTSH
8422.20	-Machinery for cleaning or drying bottles or other containers	QVC(35) or CTSH
8422.30	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	QVC(35) or CTSH
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	QVC(35) or CTSH
8423.10	-Personal weighing machines, including baby scales; household scales	QVC(35) or CTSH
8423.20	-Scales for continuous weighing of goods on conveyors	QVC(35) or CTSH
8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	QVC(35) or CTSH
8423.81	--Having a maximum weighing capacity not exceeding 30 kg	QVC(35) or CTSH
8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	QVC(35) or CTSH
8423.89	--Other	QVC(35) or CTSH
8424.10	-Fire extinguishers, whether or not charged	QVC(35) or CTSH
8424.20	-Spray guns and similar appliances	QVC(35) or CTSH
8424.30	-Steam or sand blasting machines and similar jet projecting machines	QVC(35) or CTSH
8424.89	--Other	QVC(35) or CTSH
8432.10	-Ploughs	QVC(35) or CTSH

8432.21	--Disc harrows	QVC(35) or CTSH
8432.29	--Other	QVC(35) or CTSH
8432.31	Seeders, planters and transplanters; no-till direct seeders, planters and transplanters	QVC(35) or CTSH
8432.39	Seeders, planters and transplanters; other than no-till direct seeders, planters and transplanters	QVC(35) or CTSH
8432.41	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; manure spreaders	QVC(35) or CTSH
8432.42	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; fertiliser distributors	QVC(35) or CTSH
8432.80	-Other machinery	QVC(35) or CTSH
8433.11	--Powered, with the cutting device rotating in a horizontal plane	QVC(35) or CTSH
8433.19	--Other	QVC(35) or CTSH
8433.20	-Other mowers, including cutter bars for tractor mounting	QVC(35) or CTSH
8433.30	-Other haymaking machinery	QVC(35) or CTSH
8433.40	-Straw or fodder balers, including pick-up balers	QVC(35) or CTSH
8433.51	--Combine harvester-threshers	QVC(35) or CTSH
8433.52	--Other threshing machinery	QVC(35) or CTSH
8433.53	--Root or tuber harvesting machines	QVC(35) or CTSH
8433.59	--Other	QVC(35) or CTSH
8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	QVC(35) or CTSH
8434.10	-Milking machines	QVC(35) or CTSH
8434.20	-Dairy machinery	QVC(35) or CTSH
8435.10	-Machinery	QVC(35) or CTSH
8436.10	-Machinery for preparing animal feeding stuffs	QVC(35) or CTSH
8436.21	--Poultry incubators and brooders	QVC(35) or CTSH
8436.29	--Other	QVC(35) or CTSH
8436.80	-Other machinery	QVC(35) or CTSH
8436.91	Machinery; parts of poultry-keeping machinery or poultry incubators and brooders	QVC(35) or CTSH
8436.99	Machinery; parts of that machinery for agricultural, horticultural or forestry use n.e.c. in heading no. 8436	QVC(35) or CTSH
8437.10	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	QVC(35) or CTSH

8437.80	-Other machinery	QVC(35) or CTSH
8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	QVC(35) or CTSH
8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	QVC(35) or CTSH
8438.30	-Machinery for sugar manufacture	QVC(35) or CTSH
8438.40	-Brewery machinery	QVC(35) or CTSH
8438.50	-Machinery for the preparation of meat or poultry	QVC(35) or CTSH
8438.60	-Machinery for the preparation of fruits, nuts or vegetables	QVC(35) or CTSH
8438.80	-Other machinery	QVC(35) or CTSH
8439.10	-Machinery for making pulp of fibrous cellulosic material	QVC(35) or CTSH
8439.20	-Machinery for making paper or paperboard	QVC(35) or CTSH
8439.30	-Machinery for finishing paper or paperboard	QVC(35) or CTSH
8439.91	Machinery; parts of machinery for making pulp of fibrous cellulosic material	QVC(35) or CTSH
8439.99	Machinery; parts of machinery for making or finishing paper or paperboard	QVC(35) or CTSH
8440.10	-Machinery	QVC(35) or CTSH
8441.10	-Cutting machines	QVC(35) or CTSH
8441.20	-Machines for making bags, sacks or envelopes	QVC(35) or CTSH
8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	QVC(35) or CTSH
8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	QVC(35) or CTSH
8441.80	-Other machinery	QVC(35) or CTSH
8442.30	-Machinery, apparatus and equipment	QVC(35) or CTSH
8443.11	--Offset printing machinery, reel-fed	QVC(35) or CTSH
8443.12	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	QVC(35) or CTSH
8443.13	--Other offset printing machinery	QVC(35) or CTSH
8443.14	--Letterpress printing machinery, reel-fed, excluding flexographic printing	QVC(35) or CTSH
8443.15	--Letterpress printing machinery, other than reel-fed, excluding flexographic printing	QVC(35) or CTSH
8443.16	--Flexographic printing machinery	QVC(35) or CTSH

8443.17	--Gravure printing machinery	QVC(35) or CTSH
8443.19	--Other	QVC(35) or CTSH
8443.31	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	QVC(35) or CTSH
8443.32	--Other, capable of connecting to an automatic data processing machine or to a network	QVC(35) or CTSH
8443.39	--Other	QVC(35) or CTSH
8448.11	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	QVC(35) or CTSH
8448.19	--Other	QVC(35) or CTSH
8450.11	--Fully-automatic machines	QVC(35) or CTSH
8450.12	--Other machines, with built-in centrifugal drier	QVC(35) or CTSH
8450.19	--Other	QVC(35) or CTSH
8450.20	-Machines, each of a dry linen capacity exceeding 10 kg	QVC(35) or CTSH
8451.10	-Dry-cleaning machines	QVC(35) or CTSH
8451.21	--Each of a dry linen capacity not exceeding 10 kg	QVC(35) or CTSH
8451.29	--Other	QVC(35) or CTSH
8451.30	-Ironing machines and presses (including fusing presses)	QVC(35) or CTSH
8451.40	-Washing, bleaching or dyeing machines	QVC(35) or CTSH
8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	QVC(35) or CTSH
8451.80	-Other machinery	QVC(35) or CTSH
8452.10	-Sewing machines of the household type	QVC(35) or CTSH, except from subheadings 8452.21 or 8452.29
8452.21	--Automatic units	QVC(35) or CTSH
8452.29	--Other	QVC(35) or CTSH
8452.30	-Sewing machine needles	QVC(35) or CTSH
8453.10	-Machinery for preparing, tanning or working hides, skins or leather	QVC(35) or CTSH
8453.20	-Machinery for making or repairing footwear	QVC(35) or CTSH
8453.80	-Other machinery	QVC(35) or CTSH
8454.10	-Converters	QVC(35) or CTSH
8454.20	-Ingot moulds and ladles	QVC(35) or CTSH
8454.30	-Casting machines	QVC(35) or CTSH
8455.10	-Tube mills	QVC(35) or CTSH

8455.21	--Hot or combination hot and cold	QVC(35) or CTSH
8455.22	--Cold	QVC(35) or CTSH
8455.30	-Rolls for rolling mills	QVC(35) or CTSH
8467.11	--Rotary type (including combined rotary percussion)	QVC(35) or CTSH
8467.19	--Other	QVC(35) or CTSH
8467.21	--Drills of all kinds	QVC(35) or CTSH
8467.22	--Saws	QVC(35) or CTSH
8467.29	--Other	QVC(35) or CTSH
8467.81	--Chain saws	QVC(35) or CTSH
8467.89	--Other	QVC(35) or CTSH
8467.91	Tools; for working in the hand, parts of chain saws, with self-contained non-electric motor	QVC(35) or CTSH
8467.92	Tools; for working in the hand, parts of pneumatic tools	QVC(35) or CTSH
8467.99	Tools; for working in the hand, parts thereof for other than chain saws and pneumatic tools	QVC(35) or CTSH
8468.10	-Hand-held blow pipes	QVC(35) or CTSH
8468.20	-Other gas-operated machinery and apparatus	QVC(35) or CTSH
8468.80	-Other machinery and apparatus	QVC(35) or CTSH
8471.30	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	QVC(35) or CTSH
8471.41	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	QVC(35) or CTSH
8471.49	--Other, presented in the form of systems	QVC(35) or CTSH
8471.50	-Processing units other than those of 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	QVC(35) or CTSH
8471.60	-Input or output units, whether or not containing storage units in the same housing	QVC(35) or CTSH
8471.70	-Storage units	QVC(35) or CTSH
8471.80	-Other units of automatic data processing machines	QVC(35) or CTSH
8471.90	-Other	QVC(35) or CTSH
8474.10	-Sorting, screening, separating or washing machines	QVC(35) or CTSH
8474.20	-Crushing or grinding machines	QVC(35) or CTSH
8474.31	--Concrete or mortar mixers	QVC(35) or CTSH

8474.32	--Machines for mixing mineral substances with bitumen	QVC(35) or CTSH
8474.39	--Other	QVC(35) or CTSH
8474.80	-Other machinery	QVC(35) or CTSH
8475.10	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	QVC(35) or CTSH
8475.21	--Machines for making optical fibres and preforms thereof	QVC(35) or CTSH
8475.29	--Other	QVC(35) or CTSH
8476.21	--Incorporating heating or refrigerating devices	QVC(35) or CTSH, except from subheadings 8476.29 through 8476.89
8476.29	--Other	QVC(35) or CTSH, except from subheadings 8476.21 or 8476.81 through 8476.89
8476.81	--Incorporating heating or refrigerating devices	QVC(35) or CTSH, except from subheadings 8476.21 through 8476.29 or 8476.89
8476.89	--Other	QVC(35) or CTSH, except from subheadings 8476.21 through 8476.81
8477.10	-Injection-moulding machines	QVC(35) or CTSH
8477.20	-Extruders	QVC(35) or CTSH
8477.30	-Blow moulding machines	QVC(35) or CTSH
8477.40	-Vacuum moulding machines and other thermoforming machines	QVC(35) or CTSH
8477.51	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	QVC(35) or CTSH
8477.59	--Other	QVC(35) or CTSH
8477.80	-Other machinery	QVC(35) or CTSH
8478.10	-Machinery	QVC(35) or CTSH
8479.10	-Machinery for public works, building or the like	QVC(35) or CTSH
8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	QVC(35) or CTSH
8479.30	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	QVC(35) or CTSH
8479.40	-Rope or cable-making machines	QVC(35) or CTSH
8479.50	-Industrial robots, not elsewhere specified or included	QVC(35) or CTSH
8479.60	-Evaporative air coolers	QVC(35) or CTSH
8479.71	--Of a kind used in airports	QVC(35) or CTSH
8479.79	--Other	QVC(35) or CTSH

8479.81	--For treating metal, including electric wire coil-winders	QVC(35) or CTSH
8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	QVC(35) or CTSH
8479.89	--Other	QVC(35) or CTSH
8482.10	-Ball bearings	QVC(35) or CTSH
8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	QVC(35) or CTSH
8482.30	-Spherical roller bearings	QVC(35) or CTSH
8482.40	-Needle roller bearings	QVC(35) or CTSH
8482.50	-Other cylindrical roller bearings	QVC(35) or CTSH
8482.80	-Other, including combined ball/roller bearings	QVC(35) or CTSH
8482.91	Bearings; parts, balls, needles and rollers	QVC(35) or CTSH
8482.99	Bearings; parts, (other than balls, needles and rollers)	QVC(35) or CTSH
8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks	QVC(35) or CTSH
8483.20	-Bearing housings, incorporating ball or roller bearings	QVC(35) or CTSH, except from subheadings 8482.10 through 8482.80
8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	QVC(35) or CTSH
8483.50	-Flywheels and pulleys, including pulley blocks	QVC(35) or CTSH
8483.60	-Clutches and shaft couplings (including universal joints)	QVC(35) or CTSH
8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	QVC(35) or CTSH
8484.20	-Mechanical seals	QVC(35) or CTSH
8484.90	-Other	QVC(35) or CTSH
8486.10	-Machines and apparatus for the manufacture of boules or wafers:	QVC(35) or CTSH
8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	QVC(35) or CTSH
8486.30	-Machines and apparatus for the manufacture of flat panel displays	QVC(35) or CTSH
8486.40	-Machines and apparatus specified in Note 9(C) to this Chapter	QVC(35) or CTSH
8487.10	-Ships' or boats' propellers and blades therefor	QVC(35) or CTSH
8504.10	-Ballasts for discharge lamps or tubes	QVC(35) or CTSH

8504.21	--Having a power handling capacity not exceeding 650 kVA	QVC(35) or CTSH, except from subheadings 8504.22 or 8504.23
8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	QVC(35) or CTSH, except from subheadings 8504.21 or 8504.23
8504.23	--Having a power handling capacity exceeding 10 000 kVA	QVC(35) or CTSH, except from subheadings 8504.21 or 8504.22
8504.31	--Having a power handling capacity not exceeding 1 kVA	QVC(35) or CTSH, except from subheadings 8504.32 through 8504.34
8504.32	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	QVC(35) or CTSH, except from subheadings 8504.31, 8504.33 or 8504.34
8504.33	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	QVC(35) or CTSH, except from subheadings 8504.31, 8504.32 or 8504.34
8504.34	--Having a power handling capacity exceeding 500 kVA	QVC(35) or CTSH, except from subheadings 8504.31 through 8504.33
8504.40	-Static converters	QVC(35) or CTSH
8504.50	-Other inductors	QVC(35) or CTSH
8505.11	--Of metal	QVC(35) or CTSH
8505.19	--Other	QVC(35) or CTSH
8505.20	-Electro-magnetic couplings, clutches and brakes	QVC(35) or CTSH
8506.10	-Manganese dioxide	QVC(35) or CTSH
8506.30	-Mercuric oxide	QVC(35) or CTSH
8506.40	-Silver oxide	QVC(35) or CTSH
8506.50	-Lithium	QVC(35) or CTSH, except from subheadings 8506.60 or 8506.80
8506.60	-Air-zinc	QVC(35) or CTSH, except from subheadings 8506.50 or 8506.80
8506.80	-Other primary cells and primary batteries	QVC(35) or CTSH, except from subheadings 8506.50 or 8506.60
8507.10	-Lead-acid, of a kind used for starting piston engines	QVC(35) or CTSH
8507.20	-Other lead-acid accumulators	QVC(35) or CTSH
8507.30	-Nickel-cadmium	QVC(35) or CTSH
8507.50	-Nickel-metal hydride	QVC(35) or CTSH
8507.60	-Lithium-ion	QVC(35) or CTSH
8507.80	-Other accumulators	QVC(35) or CTSH

8508.11	--Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 L	QVC(35) or CTSH, except from subheading 8508.19
8508.19	--Other	QVC(35) or CTSH, except from subheading 8508.11
8508.60	-Other vacuum cleaners	QVC(35) or CTSH
8509.40	-Food grinders and mixers; fruit or vegetable juice extractors	QVC(35) or CTSH
8509.80	-Other appliances	QVC(35) or CTSH
8510.10	-Shavers	QVC(35) or CTSH
8510.20	-Hair clippers	QVC(35) or CTSH
8510.30	-Hair-removing appliances	QVC(35) or CTSH
8511.10	-Sparking plugs	QVC(35) or CTSH
8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	QVC(35) or CTSH
8511.30	-Distributors; ignition coils	QVC(35) or CTSH
8511.40	-Starter motors and dual purpose starter-generators:	QVC(35) or CTSH
8511.50	-Other generators	QVC(35) or CTSH
8511.80	-Other equipment	QVC(35) or CTSH
8512.10	-Lighting or visual signalling equipment of a kind used on bicycles	QVC(35) or CTSH, except from subheadings 8512.20 or 8512.30
8512.20	-Other lighting or visual signalling equipment	QVC(35) or CTSH, except from subheadings 8512.10 or 8512.30
8512.30	-Sound signalling equipment	QVC(35) or CTSH, except from subheadings 8512.10 or 8512.20
8514.19	Furnaces and ovens; electric, for industrial or laboratory use, resistance heated; other than hot isostatic presses, for the manufacture of semiconductor devices on semiconductor wafers	QVC(35) or CTSH
8514.20	-Furnaces and ovens functioning by induction or dielectric loss	QVC(35) or CTSH
8514.31	-- Electron beam furnaces	QVC(35) or CTSH
8514.32	-- Plasma and vacuum arc furnaces	QVC(35) or CTSH
8514.39	--Other	QVC(35) or CTSH
8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	QVC(35) or CTSH
8515.11	--Soldering irons and guns	QVC(35) or CTSH
8515.19	--Other	QVC(35) or CTSH
8515.21	--Fully or partly automatic	QVC(35) or CTSH
8515.29	--Other	QVC(35) or CTSH
8515.31	--Fully or partly automatic	QVC(35) or CTSH

8515.39	--Other	QVC(35) or CTSH
8515.80	-Other machines and apparatus	QVC(35) or CTSH
8516.10	-Electric instantaneous or storage water heaters and immersion heaters	QVC(35) or CTSH
8516.21	--Storage heating radiators	QVC(35) or CTSH
8516.29	--Other	QVC(35) or CTSH
8516.31	--Hair dryers	QVC(35) or CTSH
8516.32	--Other hair-dressing apparatus	QVC(35) or CTSH
8516.33	--Hand-drying apparatus	QVC(35) or CTSH
8516.40	-Electric smoothing irons	QVC(35) or CTSH
8516.50	-Microwave ovens	QVC(35) or CTSH
8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	QVC(35) or CTSH
8516.71	--Coffee or tea makers	QVC(35) or CTSH
8516.72	--Toasters	QVC(35) or CTSH
8516.79	--Other	QVC(35) or CTSH
8516.80	-Electric heating resistors	QVC(35) or CTSH
8517.11	--Line telephone sets with cordless handsets	QVC(35) or CTSH
8517.13	-- Smartphones	QVC(35) or CTSH
8517.14	-- Other telephones for cellular networks or for other wireless networks	QVC(35) or CTSH
8517.18	--Other	QVC(35) or CTSH
8517.61	--Base stations	QVC(35) or CTSH
8517.62	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	QVC(35) or CTSH
8517.69	--Other	QVC(35) or CTSH
8523.21	--Cards incorporating a magnetic stripe	QVC(35) or CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.21 shall confer origin whether or not there has been a change in tariff classification

8523.29	--Other	QVC(35) or CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.29 shall confer origin whether or not there has been a change in tariff classification
8523.49	--Other	QVC(35) or CTSH
8523.51	--Solid-state non-volatile storage devices	QVC(35) or CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.51 shall confer origin whether or not there has been a change in tariff classification
8523.52	--"Smart cards"	CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.52 shall confer origin whether or not there has been a change in tariff classification
8523.59	--Other	QVC(35) or CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.59 shall confer origin whether or not there has been a change in tariff classification
8523.80	-Other	QVC(35) or CTH or recording sound or other similarly recorded phenomena onto blank or unrecorded media of subheading 8523.80 shall confer origin whether or not there has been a change in tariff classification
8526.10	-Radar apparatus	QVC(35) or CTSH
8526.91	--Radio navigational aid apparatus	QVC(35) or CTSH
8526.92	--Radio remote control apparatus	QVC(35) or CTSH
8530.10	-Equipment for railways or tramways	QVC(35) or CTSH
8530.80	-Other equipment	QVC(35) or CTSH
8531.10	-Burglar or fire alarms and similar apparatus	QVC(35) or CTSH
8531.20	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	QVC(35) or CTSH
8531.80	-Other apparatus	QVC(35) or CTSH

8532.10	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	QVC(35) or CTSH
8532.21	--Tantalum	QVC(35) or CTSH
8532.22	--Aluminium electrolytic	QVC(35) or CTSH
8532.23	--Ceramic dielectric, single layer	QVC(35) or CTSH
8532.24	--Ceramic dielectric, multilayer	QVC(35) or CTSH
8532.25	--Dielectric of paper or plastics	QVC(35) or CTSH
8532.29	--Other	QVC(35) or CTSH
8532.30	-Variable or adjustable (pre-set) capacitors	QVC(35) or CTSH
8533.10	-Fixed carbon resistors, composition or film types	QVC(35) or CTSH
8533.21	--For a power handling capacity not exceeding 20 W	QVC(35) or CTSH
8533.29	--Other	QVC(35) or CTSH
8533.31	--For a power handling capacity not exceeding 20 W	QVC(35) or CTSH
8533.39	--Other	QVC(35) or CTSH
8533.40	-Other variable resistors, including rheostats and potentiometers	QVC(35) or CTSH
8535.10	-Fuses	QVC(35) or CTSH
8535.21	--For a voltage of less than 72.5 kV	QVC(35) or CTSH
8535.29	--Other	QVC(35) or CTSH
8535.30	-Isolating switches and make-and-break switches	QVC(35) or CTSH
8535.40	-Lightning arresters, voltage limiters and surge suppressors	QVC(35) or CTSH
8535.90	-Other	QVC(35) or CTSH
8536.10	-Fuses	QVC(35) or CTSH
8536.20	-Automatic circuit breakers	QVC(35) or CTSH
8536.30	-Other apparatus for protecting electrical circuits	QVC(35) or CTSH
8536.41	--For a voltage not exceeding 60 V	QVC(35) or CTSH
8536.49	--Other	QVC(35) or CTSH
8536.50	-Other switches	QVC(35) or CTSH
8536.61	--Lamp-holders	QVC(35) or CTSH
8536.69	--Other	QVC(35) or CTSH
8536.70	-Connectors for optical fibres, optical fibre bundles or cables	QVC(35) or CTSH
8536.90	-Other apparatus	QVC(35) or CTSH
8539.10	-Sealed beam lamp units	QVC(35) or CTSH
8539.21	--Tungsten halogen	QVC(35) or CTSH

8539.31	--Fluorescent, hot cathode	QVC(35) or CTSH
8539.32	--Mercury or sodium vapour lamps; metal halide lamps	QVC(35) or CTSH, except from subheading 8539.39
8539.39	--Other	QVC(35) or CTSH, except from subheading 8539.32
8539.41	--Arc-lamps	QVC(35) or CTSH, except from subheading 8539.49
8539.49	--Other	QVC(35) or CTSH, except from subheading 8539.41
8540.11	--Colour	QVC(35) or CTSH
8540.12	--Monochrome	QVC(35) or CTSH
8540.20	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	QVC(35) or CTSH
8540.40	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	QVC(35) or CTSH
8540.60	-Other cathode-ray tubes	QVC(35) or CTSH
8540.71	--Magnetrons	QVC(35) or CTSH
8540.79	--Other	QVC(35) or CTSH
8540.81	--Receiver or amplifier valves and tubes	QVC(35) or CTSH
8540.89	--Other	QVC(35) or CTSH
8541.10	-Diodes, other than photosensitive or light emitting diodes	QVC(35) or CTSH
8541.21	--With a dissipation rate of less than 1 W	QVC(35) or CTSH
8541.29	--Other	QVC(35) or CTSH
8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	QVC(35) or CTSH
8541.41	Electrical apparatus; photosensitive semiconductor devices, light emitting diodes (LED)	QVC(35) or CTSH
8541.42	Electrical apparatus; photosensitive semiconductor devices, photovoltaic cells not assembled in modules or made up into panels	QVC(35) or CTSH
8541.43	Electrical apparatus; photosensitive semiconductor devices, photovoltaic cells assembled in modules or made up into panels	QVC(35) or CTSH
8541.49	Electrical apparatus; photosensitive semiconductor devices, diodes other than light emitting diodes and photovoltaic cells whether or not assembled in modules or made up into panels	QVC(35) or CTSH
8541.51	Electrical apparatus; photosensitive semiconductor devices, semiconductor-based transducers	QVC(35) or CTSH
8541.59	Electrical apparatus; photosensitive semiconductor devices n.e.c. in heading no. 8541	QVC(35) or CTSH
8541.60	-Mounted piezo-electric crystals	QVC(35) or CTSH
8541.90	-Parts	QVC(35) or CTSH

8542.31	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	QVC(35) or CTSH
8542.32	--Memories	QVC(35) or CTSH
8542.33	--Amplifiers	QVC(35) or CTSH
8542.39	--Other	QVC(35) or CTSH
8542.90	-Parts	QVC(35) or CTSH
8543.10	-Particle accelerators	QVC(35) or CTSH
8543.20	-Signal generators	QVC(35) or CTSH
8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	QVC(35) or CTSH
8543.70	-Other machines and apparatus	QVC(35) or CTSH
8545.11	--Of a kind used for furnaces	QVC(35) or CTSH
8545.19	--Other	QVC(35) or CTSH
8545.20	-Brushes	QVC(35) or CTSH
8545.90	-Other	QVC(35) or CTSH
8546.10	-Of glass	QVC(35) or CTSH
8546.20	-Of ceramics	QVC(35) or CTSH
8546.90	-Other	QVC(35) or CTSH
8547.10	-Insulating fittings of ceramics	QVC(35) or CTSH
8547.20	-Insulating fittings of plastics	QVC(35) or CTSH
8547.90	-Other	QVC(35) or CTSH
8708.10	-Bumpers and parts thereof	QVC(35) or CTSH
8708.21	--Safety seat belts	QVC(35) or CTSH
8708.29	--Other	QVC(35) or CTSH
8708.30	-Brakes and servo-brakes; parts thereof	QVC(35) or CTSH
8708.40	-Gear boxes and parts thereof	QVC(35) or CTSH
8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	QVC(35) or CTSH
8708.70	-Road wheels and parts and accessories thereof	QVC(35) or CTSH
8708.80	-Suspension systems and parts thereof (including shock-absorbers)	QVC(35) or CTSH
8708.91	--Radiators and parts thereof	QVC(35) or CTSH
8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof	QVC(35) or CTSH
8708.93	--Clutches and parts thereof	QVC(35) or CTSH

8708.94	--Steering wheels, steering columns and steering boxes; parts thereof	QVC(35) or CTSH
8708.95	--Safety airbags with inflater system; parts thereof	QVC(35) or CTSH
8708.99	--Other	QVC(35) or CTSH
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS	QVC(35) or CTH, except from heading 8714
8716	Trailers and Semi-Trailers: Other Vehicles, Not Mechanically propelled ; Part There of	QVC(35) or CTSH
9001.20	-Sheets and plates of polarising material	QVC(35) or CTSH
9001.30	-Contact lenses	QVC(35) or CTSH
9001.40	-Spectacle lenses of glass	QVC(35) or CTSH
9001.50	-Spectacle lenses of other materials	QVC(35) or CTSH
9001.90	-Other	QVC(35) or CTSH
9002.11	--For cameras, projectors or photographic enlargers or reducers	QVC(35) or CTSH
9002.19	--Other	QVC(35) or CTSH
9002.20	-Filters	QVC(35) or CTSH
9002.90	-Other	QVC(35) or CTSH
9003.11	--Of plastics	QVC(35) or CTSH
9003.19	--Of other materials	QVC(35) or CTSH
9005.10	-Binoculars	QVC(35) or CTSH
9005.80	-Other instruments	QVC(35) or CTSH
9006.30	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	QVC(35) or CTSH
9006.40	-Instant print cameras	QVC(35) or CTSH
9006.53	--Other, for roll film of a width of 35 mm	QVC(35) or CTSH
9006.59	--Other	QVC(35) or CTSH
9006.61	--Discharge lamp ("electronic") flashlight apparatus	QVC(35) or CTSH
9006.69	--Other	QVC(35) or CTSH
9006.91	Cameras, photographic (excluding cinematographic); parts and accessories	QVC(35) or CTSH
9006.99	Photographic flashlight apparatus; parts and accessories, for other than cameras	QVC(35) or CTSH
9007.10	-Cameras	QVC(35) or CTSH

9007.20	-Projectors	QVC(35) or CTSH
9007.91	Cameras, cinematographic; parts and accessories, whether or not incorporating sound recording apparatus	QVC(35) or CTSH
9007.92	Projectors, cinematographic; parts and accessories, whether or not incorporating sound reproducing apparatus	QVC(35) or CTSH
9008.50	-Projectors, enlargers and reducers	QVC(35) or CTSH
9010.10	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	QVC(35) or CTSH
9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	QVC(35) or CTSH
9010.60	-Projection screens	QVC(35) or CTSH
9011.10	-Stereoscopic microscopes	QVC(35) or CTSH
9011.20	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	QVC(35) or CTSH
9011.80	-Other microscopes	QVC(35) or CTSH
9012.10	-Microscopes other than optical microscopes and diffraction apparatus	QVC(35) or CTSH
9013.10	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	QVC(35) or CTSH
9013.20	-Lasers, other than laser diodes	QVC(35) or CTSH
9013.80	-Other devices, appliances and instruments	QVC(35) or CTSH
9014.10	-Direction finding compasses	QVC(35) or CTSH
9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	QVC(35) or CTSH
9014.80	-Other instruments and appliances	QVC(35) or CTSH
9015.10	-Rangefinders	QVC(35) or CTSH
9015.20	-Theodolites and tachymeters (tacheometers)	QVC(35) or CTSH
9015.30	-Levels	QVC(35) or CTSH
9015.40	-Photogrammetrical surveying instruments and appliances	QVC(35) or CTSH
9015.80	-Other instruments and appliances	QVC(35) or CTSH
9017.10	-Drafting tables and machines, whether or not automatic	QVC(35) or CTSH

9017.20	-Other drawing, marking-out or mathematical calculating instruments	QVC(35) or CTSH
9021.21	--Artificial teeth	QVC(35) or CTSH
9021.29	--Other	QVC(35) or CTSH
9021.31	--Artificial joints	QVC(35) or CTSH
9021.39	--Other	QVC(35) or CTSH
9021.40	-Hearing aids, excluding parts and accessories	QVC(35) or CTSH
9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	QVC(35) or CTSH
9021.90	-Other	QVC(35) or CTSH
9022.12	--Computed tomography apparatus	QVC(35) or CTSH
9022.13	--Other, for dental uses	QVC(35) or CTSH
9022.14	--Other, for medical, surgical or veterinary uses	QVC(35) or CTSH
9022.19	--For other uses	QVC(35) or CTSH
9022.21	--For medical, surgical, dental or veterinary uses	QVC(35) or CTSH
9022.29	--For other uses	QVC(35) or CTSH
9022.30	-X-ray tubes	QVC(35) or CTSH
9024.10	-Machines and appliances for testing metals	QVC(35) or CTSH
9024.80	-Other machines and appliances	QVC(35) or CTSH
9025.11	--Liquid-filled, for direct reading	QVC(35) or CTSH
9025.19	--Other	QVC(35) or CTSH
9025.80	-Other instruments	QVC(35) or CTSH
9027.10	-Gas or smoke analysis apparatus	QVC(35) or CTSH
9027.20	-Chromatographs and electrophoresis instruments	QVC(35) or CTSH
9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	QVC(35) or CTSH
9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	QVC(35) or CTSH
9027.81	Instruments and apparatus; for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or quantities of heat, sound or light, mass spectrometers	QVC(35) or CTSH
9027.89	Instruments and apparatus; for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or quantities of heat, sound or light, exposure meters	QVC(35) or CTSH
9028.10	-Gas meters	QVC(35) or CTSH

9028.20	-Liquid meters	QVC(35) or CTSH
9028.30	-Electricity meters	QVC(35) or CTSH
9030.10	-Instruments and apparatus for measuring or detecting ionising radiations	QVC(35) or CTSH
9030.20	-Oscilloscopes and oscillographs	QVC(35) or CTSH
9030.31	--Multimeters without a recording device	QVC(35) or CTSH
9030.32	--Multimeters with a recording device	QVC(35) or CTSH
9030.33	--Other, without a recording device	QVC(35) or CTSH
9030.39	--Other, with a recording device	QVC(35) or CTSH
9030.40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	QVC(35) or CTSH
9030.82	--For measuring or checking semiconductor wafers or devices	QVC(35) or CTSH
9030.84	--Other, with a recording device	QVC(35) or CTSH
9030.89	--Other	QVC(35) or CTSH
9031.10	-Machines for balancing mechanical parts	QVC(35) or CTSH
9031.20	-Test benches	QVC(35) or CTSH
9031.41	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	QVC(35) or CTSH
9031.49	--Other	QVC(35) or CTSH
9031.80	-Other instruments, appliances and machines	QVC(35) or CTSH
9032.10	-Thermostats	QVC(35) or CTSH
9032.20	-Manostats	QVC(35) or CTSH
9032.81	--Hydraulic or pneumatic	QVC(35) or CTSH
9032.89	--Other	QVC(35) or CTSH
9111.10	-Cases of precious metal or of metal clad with precious metal	QVC(35) or CTSH
9111.20	-Cases of base metal, whether or not gold-or silver-plated	QVC(35) or CTSH
9111.80	-Other cases	QVC(35) or CTSH
9112.20	-Cases	QVC(35) or CTSH
9113.10	-Of precious metal or of metal clad with precious metal	QVC(35) or CTSH
9113.20	-Of base metal, whether or not gold-or silver-plated	QVC(35) or CTSH
9113.90	-Other	QVC(35) or CTSH

	CHAPTER 94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
	CHAPTER 95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
9504.20	-Articles and accessories for billiards of all kinds	QVC(35) or CTSH
9504.30	-Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	QVC(35) or CTSH
9504.40	-Playing cards	QVC(35) or CTSH
9504.50	-Video game consoles and machines, other than those of subheading 9504.30	QVC(35) or CTSH
9504.90	-Other	QVC(35) or CTSH
9505.10	-Articles for Christmas festivities	QVC(35) or CTSH
9505.90	-Other	QVC(35) or CTSH
9506.11	--Skis	QVC(35) or CTSH
9506.12	--Ski-fastenings (ski-bindings)	QVC(35) or CTSH
9506.19	--Other	QVC(35) or CTSH
9506.21	--Sailboards	QVC(35) or CTSH
9506.29	--Other	QVC(35) or CTSH
9506.31	--Clubs, complete	QVC(35) or CTSH, except from subheading 9506.39
9506.32	--Balls	QVC(35) or CTSH
9506.39	--Other	QVC(35) or CTSH
9506.61	--Lawn-tennis balls	QVC(35) or CTSH
9506.62	--Inflatable	QVC(35) or CTSH
9506.70	-Ice skates and roller skates, including skating boots with skates attached	QVC(35) or CTSH
9506.91	--Articles and equipment for general physical exercise, gymnastics or athletics	QVC(35) or CTSH

	CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES	
9607.11	--Fitted with chain scoops of base metal	QVC(35) or CTSH
9607.19	--Other	QVC(35) or CTSH
9608.10	-Ball point pens	QVC(35) or CTSH
9608.20	-Felt tipped and other porous-tipped pens and markers	QVC(35) or CTSH
9608.30	-Fountain pens, stylograph pens and other pens	QVC(35) or CTSH
9608.40	-Propelling or sliding pencils	QVC(35) or CTSH
9608.91	--Pen nibs and nib points	QVC(35) or CTSH
9609.10	-Pencils and crayons, with leads encased in a rigid sheath	QVC(35) or CTSH
9613.10	-Pocket lighters, gas fuelled, non-refillable	QVC(35) or CTSH
9613.20	-Pocket lighters, gas fuelled, refillable	QVC(35) or CTSH
9613.80	-Other lighters	QVC(35) or CTSH
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL.	CC
	CHAPTER 97 WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
9701.21	Paintings, drawings and pastels; executed entirely by hand, other than drawings of heading no. 4906, of an age exceeding 100 years	QVC(35) or CTSH
9701.91	Paintings, drawings and pastels; executed entirely by hand, other than drawings of heading no. 4906, of an age not exceeding 100 years	QVC(35) or CTSH
9701.22	Mosaics; executed entirely by hand, other than drawings of heading no. 4906, of an age exceeding 100 years	QVC(35) or CTSH
9701.29	Artwork; other than paintings, drawings, pastels mosaics, executed entirely by hand, other than drawings of heading no. 4906, of an age exceeding 100 years	QVC(35) or CTSH
9701.92	Mosaics; executed entirely by hand, other than drawings of heading no. 4906, of an age not exceeding 100 years	QVC(35) or CTSH
9701.99	Artwork; other than paintings, drawings, pastels mosaics, executed entirely by hand, other than drawings of heading no. 4906, of an age not exceeding 100 years	QVC(35) or CTSH

ANNEX 7B

CERTIFICATE OF ORIGIN

1. Exporter's Name, Address, Country		<i>CERTIFICATE NO.</i> <u>MALAYSIA – UNITED ARAB EMIRATES</u> <u>COMPREHENSIVE ECONOMIC PARTNERSHIP</u> <u>AGREEMENT</u> <u>CERTIFICATE OF ORIGIN</u> Issued in _____ (Country) See Overleaf Notes		
2. Producer's Name, Address, Country				
3. Consignee's Name and Address, Country				
4. Means of transport and route, (if known) Shipment Date: Vessel's Name / Aircraft, etc. Port of Discharge: Port of Destination:		5. ☐ Third party invoice (Name and Address, if known)		
		6. Observations		
7. Item number	8. Number and description of goods; HS code in at least six digits	9. Origin Criteria	10. Gross Weight, Quantity	11. Number and date of invoices
12. 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 Stamp and Signature		13. Certification We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement. Signature and Stamp [QR Code or Website] (Note: Can be placed anywhere in the Form) Date, signature and stamp of Competent Authority		

OVERLEAF NOTES

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

Box 2: Provide the producer of the goods (name and country). If the producer and the exporter are the same, complete box with the details as on Box 1. If the exporter or the producer wishes this information to be confidential, then it is acceptable to state “Available to the competent authority or authorized body upon request”.

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

Box 4: Provided it is known complete the means of transport and route and specify the departure date, transport vehicle No., port of loading and discharge.

Box 5: In the case where invoices are issued by a third party, the “third party invoice” box should be ticked (✓) and such information as the name and address of the company issuing the invoice shall be indicated, if known.

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

“Issued retrospectively”: In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment or the Certificate of Origin may be issued retroactively, in accordance with Article 7.25.1.

“Certified True Copy”: in case of loss or destruction of the original COO as per Article 7.26.

“Replacement”: in case of issuing a replacement Certificate of Origin in accordance with Article 7.28, indicate the number of the previous Certificate of Origin.

“Outwards Processing”: in the case of outwards processing as per Article 7.16.

Box 7: State the item number.

Box 8: Fill in the number of the goods, a full description of each of the goods in sufficient description in accordance with the description given in the invoice, and the HS code number of the goods 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 9: For exports from one Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 9 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Origin Criteria	
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 7.3	“WO”
(b) Goods satisfying Article 7.4 • Change in Tariff Classification • Qualifying Value Content • Specific Manufacturing or Processing • Combination Criteria	“CTC” “QVC” “SO” “COMBO”
(c) Goods Produced Exclusively from originating materials as per Article 7.2.1(b)	“PE”

Box 10: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.

Box 11: Invoice number and date of invoices should be shown here.

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

Box 13: This box must be completed, signed, dated, and stamped by the authorized person of the Competent Authority.



ANNEX 7C
ORIGIN DECLARATION PURSUANT TO ARTICLE 7.23

The exporter of the products covered by this document (approved exporter authorisation No ¹.....) declares that, except where otherwise clearly indicated, these products are of² origin and met the³ origin criteria in accordance with the rules of origin of the UAE-Malaysia CEPA.

Name of Person;
Date

Signature, Seal of the Exporter and Place

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

² Please indicate whether the goods are of UAE or Malaysia origin.

³ Please indicate the origin criteria.



CHAPTER 8 TRADE IN SERVICES

Article 8.1: Definitions

For the purposes of this Chapter:

- (a) **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;
- (b) **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;
- (c) **commercial presence** means any type of business or professional establishment including through:
 - (i) the constitution, acquisition or maintenance of a juridical person, or
 - (ii) the creation or maintenance of a branch or representative office,within the territory of a Party for the purpose of supplying a service;
- (d) **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;
- (e) **juridical person** means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust/fund, partnership, joint venture, sole proprietorship, or association;
- (f) **juridical person of the other Party** means a juridical person which is either:
 - (i) constituted or otherwise organised under the law of that other Party, and is engaged in substantive business operations in the territory of:
 - (A) that Party; or
 - (B) any Member of the WTO and is owned or controlled by natural persons of that other Party or by juridical persons that meet all the conditions of subparagraph (i)(A); or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that other Party identified under subparagraph (f)(i).

(g) **a juridical person** is:

- (i) “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;
- (ii) “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; or
- (iii) “affiliated” with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;

(h) **measures by Parties** mean measures taken by:

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

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

(i) **measures by Parties affecting trade in services** include measures in respect of:

- (i) the purchase, payment or use of a service;
- (ii) 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
- (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

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



- (k) **natural person of the other Party** means:
- (i) For UAE, a national or a permanent resident¹ of the UAE; and
 - (ii) For Malaysia, a citizen of Malaysia, or has been granted the right of permanent residence in the territory of Malaysia in accordance with its laws and regulations.
- (l) **person** means either a natural person or a juridical person;
- (m) **sector of a service** means:
- (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule; or
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (n) **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.
- (o) **services** include any service in any sector except services supplied in the exercise of governmental authority;
- (p) **service consumer** means any person that receives or uses a service;
- (q) **service of the other Party** means a service which is supplied:
- (i) 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
 - (ii) 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;
- (r) **service supplier** means any person that supplies a service;²

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.

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.



- (s) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;
- (t) **trade in services** is defined as the supply of a service:
 - (i) from the territory of a Party into the territory of the other Party;
 - (ii) in the territory of a Party to the service consumer of the other Party;
 - (iii) by a service supplier of a Party, through commercial presence in the territory of the other Party;
 - (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;
- (u) **traffic rights** mean the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 8.2: Scope and Coverage

1. This Chapter applies to measures 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) cabotage in maritime transport services
 - (d) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; and
 - (e) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding citizenship, residence, or employment on a permanent basis.
 - (f) measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services;



- (iii) computer reservation system services;
- (iv) airport operation services; or
- (v) ground-handling services.

3. 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 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.³

Article 8.3: 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 8.5, 8.6, and 8.7.
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
 - (d) where appropriate, the time-frame for implementation of such commitments; and
 - (e) the date of entry into force of such commitments.
3. Measures inconsistent with both Articles 8.5 and 8.6 shall be inscribed in the column relating to Article 8.5. In this case, the inscription will be considered to provide a condition or qualification to Article 8.6 as well.
4. The Parties' Schedules of Specific Commitments are set forth in Annex 8A.

Article 8.4: Most-Favoured Nation Treatment

1. Except as provided for in its List of MFN Exemptions contained in Annex 8B, a Party shall accord immediately and unconditionally, in respect of all measures affecting the supply of services,

³ The sole fact of requiring a visa for natural persons of certain country and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.



to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-party.

2. The obligations of paragraph 1 shall not apply to:

- (a) Treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article V or V bis of the GATS as well as treatment granted in accordance with Article VII of the GATS or prudential measures in accordance with the GATS Annex on Financial Services;
- (b) Treatment granted by the UAE to services and service suppliers of the GCC Member States under the GCC Economic Agreement and treatment granted by the UAE under the Greater Arab Free Trade Area (GAFTA); or
- (c) Treatment to services and service suppliers of any other Party which is a Member State of ASEAN taken under an agreement on the liberalisation of trade in goods or services or investment as part of a wider process of economic integration among the Parties which are Member States of ASEAN.

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. Notwithstanding paragraph 2, if a Party enters into any agreement on trade in services 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 8.5: Market Access

1. With respect to market access through the modes of supply identified in the definition of “trade in services” contained in Article 8.1, 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.⁴

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:

⁴ 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 (i) contained in Article X.2 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 (iii) contained in Article X.2, it is thereby committed to allow related transfers of capital into its territory.



- (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;⁵
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 8.6: National Treatment

1. 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.⁶
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.

⁵ Subparagraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

⁶ 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.



Article 8.7: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 8.5 and 8.6, including those regarding qualification, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

Article 8.8: Modification of Schedules

Upon written request by a Party, the Parties shall hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule of Specific Commitments. The consultations shall be held within three months after the requesting Party made its request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than that provided for in the Schedule of Specific Commitments prior to such consultations is maintained. Modifications of Schedules are subject to any procedures adopted by the Joint Committee established in Chapter 18 (Administration of the Agreement).

Article 8.9: 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, on request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;
 - (c) on request of the applicant, provide without undue delay information concerning the status of the application; and
 - (d) if an application is terminated or denied, to the extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.
4. 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 aim to ensure 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 determining whether a Party is in conformity with the obligation under subparagraph 4, account shall be taken of international standards of relevant international organisations applied by that Party.⁷
6. 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.
7. The Parties shall jointly review the results of the negotiations on disciplines on domestic regulation, pursuant to Article VI.4 of the GATS, with a view of incorporating them into this Chapter.

Article 8.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, 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

⁷ The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of the Parties to this Agreement.



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.

Article 8.11: Payments and Transfers

1. Except under the circumstances envisaged in Article 8.14, 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 8.14 or at the request of the International Monetary Fund.

Article 8.12: Monopolies and Exclusive Service Suppliers

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

Article 8.13: Business Practices

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



Article 8.14: Restrictions to Safeguard the Balance-of-Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments.
2. The restrictions referred to in paragraph 1:
 - (a) shall not discriminate between the other Party and non-party;
 - (b) shall be consistent with the Articles of Agreement of the International Monetary Fund;
 - (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
 - (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and
 - (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.
3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to their economic or development programmes. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular service sector.
4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the Committee on Trade in Services.

Article 8.15: Denial of Benefits

1. A Party may deny the benefits of this Chapter to a service supplier that is a juridical person, 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 a 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.
2. In the case of the supply of a maritime transport service, if it establishes that the service is supplied:



- (a) by a vessel registered under the laws of a non-Party, and
- (b) by a person which operates and/or uses the vessel in whole or in part but which is of a non-party.

Article 8.16: Review

With the objective of further liberalising trade in services between them, the Parties agree to jointly review their Schedules of Specific Commitments and their Lists of MFN Exemptions, taking into account any services liberalisation developments as a result of on-going work under the auspices of the WTO.

Article 8.17: Annexes

The following Annexes form an integral part of this Chapter:

- (a) Annex 8A (Schedules of Specific Commitments);
- (b) Annex 8B (MFN Exemptions);
- (c) Annex 8C (Telecommunications Services); and
- (d) Annex 8D (Financial Services).



ANNEX 8A
MALAYSIA
SCHEDULE OF SPECIFIC COMMITMENTS

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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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE UNLESS OTHERWISE INDICATED	(3) <u>Acquisition, Mergers and Take-overs</u> The acquisition of assets or interests of Malaysian companies and businesses, mergers or take-overs requires approval and apply to the following: a) the acquisition of the voting rights of a Malaysian corporation by any single foreign interest or associated group of 15 per cent or more, or an aggregate foreign interest of 30 per cent or more or exceeding RM5 million in value b) any proposed acquisition of any assets or interests by any means which will result in ownership or control passing to foreign interest; and c) control of Malaysian corporations through any form of joint-venture agreement, management agreement, technical assistance agreement or other arrangements. Approval is normally granted. However, it may be denied in circumstances where the proposed investment conflicts with the interest of the State. (4) Unbound except for measures affecting the entry and temporary stay of natural persons defined below: 1. <u>Intra-corporate Transferees</u>	(3) <u>Land, Property and Real Estate</u> Approval may be denied if the acquisition, disposal or dealing of land or any interest in land, property and real estate is undertaken for speculative or non-productive purpose or for purposes which may conflict with the interest of the State. <u>Incentives/Preferences</u> Incentives are limited to eligible Malaysian-owned corporations engaged in service sectors promoted by the Government. Any measure and special preference granted to Bumiputera, Bumiputera status companies, trust companies and institutions set up to meet the objectives of the New Economic Policy (NEP) and the National Development Policy (NDP) shall be unbound. Corporations in which the Government has an interest shall, in acquiring services, give first consideration to service suppliers in which the Government has an interest. This requirement does not prevent the acquisition of services from other service suppliers where their services are competitive in terms of price, quality and delivery. (4) Unbound except for the categories of natural persons referred to under market access	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	a) senior managers being persons within an organisation having proprietary information of the organisation and who exercise wide latitude in decision making relating to the establishment, control and operation of the organisation being directly responsible to the CEO and receive only general supervision or direction from the board of directors or partners of the organisation; and b) two specialists or experts per organisation being persons within the organisation who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organisation's new service products and technology, research equipment and techniques or management. Additional specialists or experts may be allowed subject to market test and the training of Malaysians through an acceptable training programme in the relevant services sector or sub sector: Provided that such persons are employees of the foreign service supplier and have been in the employment of that foreign service supplier for a period of not less than one year immediately preceding the date of their application for a work permit and he is to serve in at least a similar capacity. 2. <u>Others</u> a) specialists or experts being persons who possess knowledge at an advanced level of continued expertise and who possess proprietary knowledge of the organisations' products and services subject to market test		

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	and the employment of Malaysians as counterparts and/or training of Malaysians through acceptable training programmes in the relevant services sector or sub sector; b) professionals being persons who possess necessary academic credentials, professional qualifications, experience and/or expertise which have been duly recognised by the professional bodies in Malaysia and registered with those respective professional bodies; and c) business visitors being persons not based within Malaysia, receiving no remuneration from a source located within Malaysia, who have been employed for at least one year by a foreign service supplier, whose entry and temporary stay is for the purposes of negotiating for the sale of services or entering into agreements to sell services for that service supplier and who will not engage in direct sales to the general public. 3. Entry and stay of natural persons defined in categories 1 a) and b) and 2 a) and b) shall not exceed a total of two years. For category 2 c), the period of stay shall not exceed a total of 90 days.		




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
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SCHEDULE OF SPECIFIC COMMITMENTS

BUSINESS SERVICES

A. Professional Services

Legal services (CPC 8619) Covering advisory and consultancy services relating only to home country laws, international law and offshore corporation laws of Malaysia.	(1) None (2) None (3) Only through a corporation incorporated in the Federal Territory of Labuan. Legal services shall only be supplied to offshore corporations established in the Federal Territory of Labuan. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Accounting, auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) Only through a locally registered partnership with Malaysian accountants or Malaysian accounting firms and aggregate foreign interests shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section. In respect of 2 b), residency is required for registration. Not more than 10 per cent specialists/experts for each institution, subject to registration with Malaysian Institute of Accountants (MIA) and fulfilment of residency requirements. Entry shall be limited to maximum period of two	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	(4) The qualifying examination to determine the competence and ability to supply the service for the purposes of registration with the MIA will be conducted in the English language.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	years, subject to horizontal section.		
Taxation services (CPC 863 / 8630)	(1) None (2) None (3) Only through a locally registered partnership or private limited company with Malaysian authorised tax agents/firms and aggregate foreign interests in the partnership shall not exceed 49 per cent. (4) Unbound except as indicated in the horizontal section. In respect of 2 b), residency is required for registration.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Architectural services (CPC 8671)	(1) None (2) None (3) a) Architectural services may be supplied only by natural person. b) For multi-disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed. (4) Unbound except as indicated in the horizontal section and in respect of 2 b) only an architect who is a consultant to a project in collaboration with a Malaysian professional architect for wholly foreign funded projects. Temporary registration on annual basis and renewal subject to domestic regulations.	(1) Architectural services must be authenticated by a licensed architect in Malaysia. (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	(4) The qualifying examination to determine the competence and ability to supply the services for the purposes of registration with the professional bodies will be conducted in the English language.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Other Architectural Services (CPC 86719**) Covering preparation of promotional materials and presentation; and preparation of as-built drawing only.	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section and in respect of 2 b) only an architect who is a consultant to a project in collaboration with a Malaysian professional architect for wholly foreign funded projects. Temporary registration on annual basis and renewal subject to domestic regulations.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Engineering services (CPC 8672) covering: (CPC 86721- 86729)	(1) None (2) None (3) For multi-disciplinary practices (Architecture, Engineering and/or Quantity Surveying), foreign equity up to a maximum of 30 per cent for joint ventures by professionals who are registered in the country of origin. Foreign Directorship is not allowed. (4) Unbound except as indicated in the horizontal section and in respect of 2 b), subject to temporary registration for a period of one year per temporary registration.	(1) None (2) None (3) None (4) Engineering services must be authenticated by a registered professional engineer in Malaysia.	(4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language. Other requirements as per in ASEAN Chartered Professional Engineer (ACPE) Registry.
Integrated engineering services (CPC 8673) covering: (CPC 86731, 86732, 86733, 86739)	(1) None (2) None	(1) Integrated engineering services must be authenticated by the relevant registered professionals in Malaysia. (2) Integrated engineering services must be authenticated by the relevant registered professionals in Malaysia.	(4) The qualifying examination to determine the competence and ability to supply the service for the purpose of registration with the professional bodies will be conducted in English language.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Only through a representative office, regional office or locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both for the purpose of services contract awarded in Malaysia. The aggregate foreign shareholding in the joint-venture corporation shall not exceed 30 per cent. Establishment of such joint-venture corporation is only for a duration necessary to complete the services contract. (4) Unbound except as indicated in the horizontal section and in respect of 2 b), for a period of up to one year of the duration necessary to complete services contract.	(3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Landscape architectural services (CPC 86742)	(1) None (2) None (3) Only through a locally registered partnership with Malaysian Registered Landscape Architects or Malaysian controlled corporations or both and aggregate foreign shareholding in the JV corporation shall not exceed 40 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section. In respect of 2 b), temporary registration for a maximum period of one year and entry subject to domestic regulations.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	(4) Qualifying examination to determine the competency and ability to supply the service for the purposes of registration with the professional bodies will be conducted in the English language.
Landscaping services, covering the provision of advisory, planning and	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
designing services for the aesthetic landscaping of golf courses and theme parks (CPC 86742*)	(2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian Registered Landscape Architects or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section. In respect of 2 b), temporary registration for a maximum period of one year and entry subject to domestic regulations.	(2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
B. Computer and Related Services a. Consultancy services related to the installation of computer hardware (CPC 841) b. Software implementation service (CPC 842) c. Data processing services (CPC 843) d. Data base services (CPC 844) e. Other • Maintenance and Repair Services of office machinery and equipment including Computers (CPC 845) • Data preparation services from clients not involving data processing services (CPC 84910) • Other computer services not elsewhere classified: (CPC 84990**) - Specifically training services for staff of clients; data recovery	(1) None (2) None (3) None (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
services; and development of creative content.			
C. Research and Development Services Research and development services on natural sciences and engineering (CPC 851** except for CPC 85105 medical sciences and pharmacy and does not include research and development on Malaysia's natural resources, biodiversity and genetic materials) Limited to industrial activities covering all science and engineering disciplines, including biotechnology and information communication technology; and defined as any systematic or intensive study carried out in the field of science or technology with the object of using the results of the study for the production or improvement of materials, devices, products, produce or processes but does not include: (i) Quality control of products or routine testing of materials, devices, products or produce; (ii) Research in the social sciences or humanities; (iii) Routine data collection; (iv) Efficiency surveys or management studies; and (v) Market research or sales promotion.	(1) None (2) None (3) Only for contract research and development company and research and development company locally incorporated as a joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign equity shall not exceed 70 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Research and development services on medical sciences and pharmacy (CPC 85105**)	(1) None (2) None	(1) None (2) None	
Research and experimental development on medical sciences and	(3) None	(3) None	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
pharmacy limited to clinical trials and study which evolves any investigation in human subjects intended to discover or verify the clinical, pharmacological and/or other pharmaco-dynamic effects of an investigational product(s), and/or to identify any adverse reactions to an investigational products(s), and/or to study absorption, distribution, metabolism, and excretion of an investigational product(s) with the object of ascertaining its safety and/or efficacy. (This will also include pre-clinical contract research organization and contract manufacturing organization)	(4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Research and experimental development services on social sciences and humanities (CPC 8520 except 85203 and 85204)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Research and experimental development services on economics (CPC 85202)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and the aggregate foreign	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	shareholding in the joint venture corporation shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Interdisciplinary research and development services (CPC 8530**) Limited to industrial activities covering all science and engineering disciplines, including biotechnology and information communication technology; and defined as any systematic or intensive study carried out in the field of science or technology with the object of using the results of the study for the production or improvement of materials, devices, products, produce or processes but does not include: (i) Quality control of products or routine testing of materials, devices, products or produce; (ii) Research in the social sciences or humanities; (iii) Routine data collection; (iv) Efficiency surveys or management studies; and (v) Market research or sales promotion.	(1) None (2) None (3) Only for contract research and development company and research and development company locally incorporated as a joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign equity shall not exceed 70 per cent. For interdisciplinary research and development services involving Malaysia's natural resources, biodiversity and genetic materials the aggregate foreign equity shall not exceed 49 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
E. Rental/Leasing Services without Operator Relating to ships exclude cabotage and offshore trades (CPC 83103)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	shall not exceed 49 per cent. (4) Unbound except as indicated in the horizontal section	(4) Unbound, except for the categories of natural persons referred to under market access.	
Rental of cargo Vessels without crew (Bareboat Charter) for international shipping (CPC 83103)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation of at least 40 per cent. (4) Ships crew (for vessels with crew) is permitted to disembark only for the duration of berth subject to applicable domestic regulations.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Relating to aircraft (CPC 83104)	(1) None (2) None (3) Only through a representative office, regional office or Malaysian-controlled corporation acting as agent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Leasing or rental services concerning goods transport without operator (CPC 83102)	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Malaysian-controlled corporation acting or both. Aggregate foreign shareholding in the joint venture corporation shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Leasing or rental services concerning construction machinery and equipment without operator (CPC 83107)	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporation acting or both. Aggregate foreign shareholding in the joint venture corporation shall not exceed 70 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Leasing or rental services concerning other machinery and equipment without operator (CPC 83109)	(1) None (2) None (3) Foreign shareholding shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Leasing or rental services concerning personal and household goods (CPC 832)	(1) None (2) None	(1) None (2) None	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Foreign shareholding shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
F. Other Business Services Advertising services (CPC 8711, 8712, 8719)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding in the joint-venture corporation shall not exceed 51 per cent. <u>Advertisement through electronic media</u> Advertisement must have at least 80 per cent local content and be made in Malaysia. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Market research services (CPC 86401)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both with foreign equity up to 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Public opinion polling services (CPC 86402)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign equity shall not exceed 51 percent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Management Consulting Services a) covering advisory, guidance and operational assistance services concerning management of the transmission of non-conventional energy (CPC 8650*) b) covering advisory, guidance and operational assistance on environmental management services including risk assessment services (CPC 8650*) c) covering advisory and guidance in the field of pharmacy as follows: - Basic material manufacturing consultancy in the manufacture of drugs in raw material form; - New systems of drug delivery; - Biotechnology-new techniques for influencing the process and products of living cells; - New techniques in drug development and methods of producing drugs and vaccine; and - Vaccine production (CPC 8650*)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
d) covering advisory and guidance on International Value-Added Network Services, rural telecom development and human resource development in telecommunications (CPC 8650*)			
Project management services other than for construction (CPC 86601)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Technical Testing and Analysis Services (CPC 8676 except 86764)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 70 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Services incidental to agriculture and fishing (CPC 881*, 882*) Covering only specialised consultancy, advisory and operational assistance on crop and fisheries management, including,	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
value-added services such as preservation techniques, etc.	corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Services incidental to manufacturing (CPC 884, 885 except 88442)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint-venture corporation is at least 30 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Services incidental to energy distribution (CPC 887**) Limited only to consulting services related to the advisory, guidance and operational assistance concerning management of the transmission of non-conventional energy, power plant and network.	(1) None (2) None (3) Only through joint venture with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49%. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Executive search services (CPC 87201)	(1) None (2) None	(1) None (2) None	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Alarm monitoring system services (CPC 87303)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Subsurface surveying services Covering Offshore 3-D Seismic Site Surveys - 3-D Seismic Site Surveys Offshore in Support of Resource Exploration and Development (CPC 86752) Surface surveying services Covering Building Surveying Services only in the provision of the survey of buildings in the investigation and assessment of the construction, condition and dilapidation of building(s), including diagnosis of building defects, costs of repair and guidance on remedial works for the Commercial and Industrial sub-sector of the Property (Real Estate) Sector (CPC86753)	(1) Unbound due to lack of technical feasibility. (2) None (3) Unbound (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) Unbound due to lack of technical feasibility. (2) None (3) Unbound (4) Unbound, except for the categories of natural persons referred to under market access.	
Surface surveying services	(1) Unbound due to lack of technical feasibility.	(1) Unbound due to lack of technical	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Covering Quantity Surveying (Cost Engineering) Specialist Services in the provision of Arbitration/litigation, Tax Depreciation, Pre/Post Contract Audits, Technical Due Diligence, Resource analysis, Construct ability Analysis (CPC 86753)	(2) None (3) Unbound (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	feasibility. (2) None (3) Unbound (4) Unbound, except for the categories of natural persons referred to under market access.	
Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 8866) Covering medical, precision and optical instruments, watches and clocks	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Specialty photography except aerial photography (CPC 875*)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Packaging Services (CPC 8760) (Excludes services that consists solely of printing information on packaging materials)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint venture corporation shall not exceed 51 percent.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Printing and publishing (CPC 88442**) Only covering book binding services	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Specialty design services (CPC 87907**) Covering only interior designs, decorations and aesthetic designs.	(1) None (2) None (3) Only through joint venture with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49%. (4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Convention Centre (CPC 87909) (Convention and exhibition management services covering the provision of planning, organisational, management and marketing services or conventions and other similar events for convention centres with over 5,000 seating capacity)	(1) None (2) None (3) Only through joint venture with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 70%. (4) Unbound, except as indicated in 1 a) and b)	(1) None (2) None (3) None (4) Unbound, except for the categories of	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	and 2 a) and c) in the horizontal section.	natural persons referred to under market access.	
Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint venture corporation shall not exceed 51 per cent foreign equity. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Student Placement Services, covering promoting, recruiting and facilitating students for studies outside Malaysia (CPC 87909)	(1) None (2) None (3) None (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Operational Headquarters (OHQ) Services covering general management and administration, business planning, procurement of raw materials, technical support, marketing control and sales promotion planning, training and personnel management, provision of treasury and	(1) None (2) None (3) None except OHQ must operate in Malaysia and fulfil criteria as set out in the Guidelines on Setting up Operational Headquarters in Malaysia.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
fund management services and research and development carried out by a company in Malaysia for its offices and related companies outside Malaysia (CPC 87909)	(4) Unbound except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
International Procurement Centre (IPC) (IPC refers to a locally incorporated company which carries on the business in Malaysia to undertake procurement and sales of raw materials, components and finished products for its group of related and unrelated companies in Malaysia and abroad)	(1) None (2) None (3) None except that an IPC must be locally incorporated, conducts its business in Malaysia and fulfils the criteria of an IPC. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Regional Distribution Centre (RDC) (An RDC is a collection and consolidation centre for finished goods, components and spare parts produced by its own companies for its own brand to be distributed to dealers, importers or subsidiaries or other unrelated companies within or outside the country. Among the activities are bulk breaking, re-packaging and labelling)	(1) None (2) None (3) None except that an RDC must be locally incorporated, conducts its business in Malaysia and fulfils the criteria of an RDC. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

COMMUNICATION SERVICES			
Courier services (CPC 7512)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
C. Telecommunication Services			
<u>Basic Telecommunication</u> Based on domestic regulations, Malaysia has reclassified its communications services sector on the basis of provision of Network Service Provider (NSP), provision of Application Service Provider (ASP) Basic local, interexchange and international services; supplied over public telecommunications transport networks using any network technology, facilities regardless of whether the means of delivery services are wired or wireless are mapped into the aforementioned three categories. <i>Individual license</i> 1. NFP(I) ¹ 2. NSP(I) ² 3. ASP(I) ³	(1) None (2) None (3) With respect to Network Facilities Provider (NFP) and NSP components of the service, only through an acquisition of shares of existing licensed NFP(I), NSP(I). With respect to ASP(I), through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled Corporations; or through acquisition of shares of an existing licensed ASP(I) operator / corporations. - For NFP(I) and NSP(I), foreign shareholding of up to 30 per cent in these services providers is allowed. - For ASP(I), foreign shareholding of up to 49 per cent in these services providers is allowed. [The management control of such companies shall be in the case of Telekom Malaysia, the foreign shareholding permitted shall not exceed 30 per cent <i>with not one single country</i>	(1) None (2) None (3) None	Pro-competition regulatory principle in respect of interconnection.

Explanatory Note for Individual Licence Categories

¹ Network facilities provider (NFP) individual licence enables the provision of network facilities services such as earth stations, fixed links and cables public payphone facilities, radio communications transmitters and links, satellite hubs and towers, duct and pits used in conjunction with other network facilities.

² Network service provider (NSP) individual licence enables the provision of network services such as bandwidth services, broadcasting transmission services, cellular mobile services, customer access services and mobile satellite services.

³ Application Service Provider (ASP) individual licence enables the provision of applications services such as PSTN telephony, public cellular telephone telephony services, IP telephony, public payphone service and public switched data service.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	<i>holding more than 5 per cent of the equity at any one time.]</i> (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Value-Added Services Telecommunication services of which enhanced value-added services must be provided from channels or lines obtained only from licensed NFP(I) and NSP(I) operators and are also mapped into the three categories below: Class License 1. NFP(C)⁴ 2. NSP(C)⁵ 3. ASP(C)⁶	(1) None (2) None (3) With respect to NFP and NSP components of the service, only through an acquisition of shares of existing licensed NFP(C), NSP(C). With respect to ASP, through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled Corporations; or through acquisition of shares of an existing licensed ASP(C) operator / corporations. - For NFP(C) and NSP(C), foreign shareholding of up to 30 per cent in these services providers is allowed. - With respect to ASP(C), foreign shareholding of up to 49 per cent in these services providers is allowed. (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

⁴ NFP class license enables the provision of niched or limited purpose network facilities such as radio communications transmitters for public mobile radio network services, radio communications transmitters for public radio paging network services, radio communications transmitters and links for public wireless data network services, for sole purpose of end users in buildings or a single clustered building complex.

⁵ NSP class license enables the provision of niched customer access or niched connection services such as public mobile radio work services, one or two way radio paging network services, radio communications transmitters for public radio paging network services, radio communications transmitters and links for public wireless data network services, for sole purpose of end users in buildings or a single clustered building complex.

⁶ ASP class license enables the provision of application services such as audio text hosting services provided on an opt-in basis, directory services, messaging services.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
<u>Explanatory Note</u> 1) This sector is governed by the Communications and Multimedia Act 1998 and its subsidiary rules and regulations. 2) Definitions as per Communications and Multimedia Act 1998 a. Network facilities mean any element or combination of elements of physical infrastructure used principally for, or in connection with, the provision of network services, but does not include customer equipment. Network facilities provider means a person who is an owner of any network facilities. b. Network services means a service for carrying communications by means of guided and/or unguided electromagnetic radiation. Network service provider means a person who provides network services. c. Application service means a service provided by means of, but not solely by means of, one or more network services. Application service provider means a person who provides an application service. 3) Definitions as per Communications and Multimedia (Licensing) (Amendment) Regulations 2001: a. Network facilities provider class licensee means a person who is registered with the Commission to provide a network facility in accordance with the provisions of the Act and these Regulations. Network facilities provider individual licensee means an individual licence granted to a network facilities provider in accordance with the provisions of the Act and these Regulations. b. Network service provider class licensee means a person who is registered with the Commission to provide a network service in accordance with the provisions of the Act and these Regulations. Network service provider individual licensee means an individual licence granted to a network service provider in accordance with the provisions of the Act and these Regulations. c. Application service provider class licensee means a person who is registered with the Commission to provide an application service in accordance with the provisions of the Act and these Regulations. Application service provider individual licensee means an individual licence granted to an application service provider in accordance with the provisions of the Act and these Regulations.			
D. Audiovisual Services			
Motion picture, video tape and audio recording distribution 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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(CPC 96113)	(2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and the aggregate foreign shareholding shall not exceed 49%. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

CONSTRUCTION AND RELATED ENGINEERING SERVICES

Pre-erection Work at Construction Site (CPC 511)	(1) Unbound due to lack of technical feasibility.	(1) Unbound due to lack of technical feasibility.	
Construction Work for Buildings (CPC 512)	(2) None	(2) None	
Construction Work for Civil Engineering (CPC 513)	(3) None except through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both. Aggregated foreign shareholding in the joint venture corporation shall not exceed 51 per cent.	(3) None	
Assembly and Erection of Prefabricated Constructions (CPC 514)			
Special Trade Construction (CPC 515)	(4) Unbound except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Installation Work (CPC 516)			
Building Completion and Finishing Work (CPC 517)			

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
DISTRIBUTION SERVICES			
Commission agents' services (CPC 621*) Only for textiles, clothing and footwear	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Wholesale, and Retail Trade Businesses (CPC 6111, 6113, 6121, 6130, 6221, 6222, 6223, 6224, 6225, 6226, 6227, 6228, 631, 632)	(1) Unbound (2) None (3) Entry is limited to: i. <u>Legal Entity</u> The foreign company involved in wholesale and retail businesses must be incorporated locally under the Companies Act 1965; ii. <u>Equity Structure</u> The aggregate of foreign equity shall not exceed 51% and as for the local shareholding, 30% must be for Bumiputera. iii. <u>Minimum Capital Requirement</u> Minimum foreign capital investment in respective formats of businesses is as per the Guidelines on Foreign Participation in Distributive Trade Services. (4) One (1) key post and a maximum of ten (10) time posts per company subject to the following conditions: a) <u>Key Post</u> The person applying for the post must hold or has held a management position in the	(1) Unbound (2) None (3) Unbound (4) Unbound, except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	company's wholesale or retail business outside Malaysia for a period of not less than 3 years preceding the date of application for the work permit. b) <u>Time Post</u> These posts are for executives or experts who must possess the necessary qualification and practical experience including holding equivalent or related position in the company's business for not less than 3 years and subject to the condition that Malaysians are trained to eventually take over the post concerned through an acceptable training programme.		




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
EDUCATION SERVICES			
Primary education services (CPC 921) Covering international schools only	(1) Unbound due to lack of technical feasibility.	(1) Unbound due to lack of technical feasibility.	
General secondary education services (CPC 9221) Covering international schools only	(2) None (3) Only through a joint venture with foreign equity not exceeding 70 per cent. (4) Unbound except as indicated in the horizontal section.	(2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Technical and vocational secondary education services (CPC 9223) Covering private education services only	(1) Unbound due to lack of technical feasibility. (2) None	(1) Unbound due to lack of technical feasibility. (2) None	For technical and vocational secondary education services (private education services) (CPC 9223)
Technical and vocational secondary school-type education services for handicapped students (CPC 9224) Covering private education services only	(3) Only through a joint venture with foreign equity not exceeding 70 per cent. (4) Unbound except as indicated in the horizontal section.	(3) None (4) Unbound, except for the categories of natural persons referred to under market access.	AND Technical and vocational secondary education school-type education services for handicapped students (private education) (CPC 9224), are required to use National curriculum.
Other Higher Education Services provided by privately funded higher education institutions excluding private higher education institutions with Government of Malaysia equity or that receive assistance from Government of Malaysia (CPC 92390)	(1) Unbound, except for requirement for commercial presence.	(1) Unbound including for grant of federal or state funding or subsidies such as but not limited to land grants, tax benefits, scholarships and loans limited to institutions with government equity or citizens/permanent residents.	(3) Up to than 51 per cent foreign equity will be considered subject to additional criteria which include:
Adult education services provided by privately funded education institutions excluding private education institutions with Government of Malaysia equity or that receive assistance from Government of Malaysia	(2) None (3) Only through a joint venture with foreign equity not exceeding 51 per cent and subject to the requirement of a needs test if necessary.	(2) Unbound (3) Unbound including for grant of federal or state funding or subsidies such as but not limited to land grants, tax benefits, scholarships and loans limited to institutions with government equity or	a) courses deemed important to attain Malaysia's educational objective; and b) potential to generate export revenues.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(CPC 924)	(4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	citizens/permanent residents. (4) Unbound, except for the categories of natural persons referred to under market access.	
Other education services (CPC 929 / 9290 / 92900)	(1) Unbound due to lack of technical feasibility. (2) None (3) Only through a joint venture with foreign equity not exceeding 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) Unbound due to lack of technical feasibility. (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
ENVIRONMENTAL SERVICES			
Wastewater Management (CPC 9401) Covers only removal, treatment and disposal of industrial effluents. (Only for services contracted by the private sector. Does not include public works functions owned and operated by federal, provincial, district or municipalities or contracted out by them)	(1) None (2) None (3) Only through a locally incorporated, joint-venture with Malaysian individuals or Malaysian control corporations or both and aggregate foreign shareholding shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Refuse disposal services (CPC 9402*) Covering private industrial waste management services covering treatment and disposal services.	(1) None (2) None (3) Only through approval of National Solid waste Management Technical Evaluation Committee and approved license from National Solid Waste Management Department. The aggregate foreign equity shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Refuse disposal services CPC 9402* Covering solid waste disposal services, only for: - integrated biomass treatment facility services - the services provider must be equipped	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
with high technology specifically built for biomass solid waste disposal services and fulfil all environmental safety requirements. The product will be used as a new material for energy purposes.	(4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Protection of Ambient Air Climate (CPC 9404 – corresponds to Cleaning Services of Exhaust Gases) Covers only services provided at industrial premises to remove air pollutants including monitoring of mobile emissions and implementation of control systems or reduction programmes. (Only for services contracted by the private sector. Does not include public works functions owned and operated by federal, state, district or municipalities or contracted out by them)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholdings shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Noise Abatement Services (CPC 9405) Covers only monitoring programmes, and installation of noise reduction and screen in residential, commercial and industrial premises. (Only for services contracted by the private sector. Does not include public works functions owned and operated by federal, state, district or municipalities or contracted out by them)	(1) None (2) None (3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholdings shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Nature and Landscape protection Services covering only contaminated soil clean-up and remediation. (part of CPC 94060)	(1) None (2) None	(1) None (2) None	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(Only for services contracted by the private sector. Does not include public works functions owned and operated by federal, state, district or municipalities or contracted out by them)	(3) Only through a locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both and aggregate foreign shareholdings shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(3) None (4) Unbound, except for the categories of natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
HEALTH RELATED AND SOCIAL SERVICES			
Specialised medical services (CPC 93122) Covering forensic medicine, nuclear medicine, geriatrics, micro vascular surgery, neurosurgery, cardiothoracic surgery, plastic surgery, clinical immunology and oncology, traumatology, anesthesiology, intensive care specialist, child psychiatry and physical medicine.	(1) None (2) None (3) Specialised medical services may be supplied only by a natural person. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) None (2) None (3) None (4) None other than: - practice only in private hospitals of at least 50 beds; - practice to be only at a specified location and a change of location requires approval; and - the setting up of individual or joint group practices is not permitted.	(4) The qualifying examination to determine the competence and ability to supply the service will be conducted in English language.
Veterinary services (CPC 932) Services delivered to equine animals in equestrians or turf clubs.	(1) Unbound due to lack of technical feasibility. (2) None (3) Only through a locally incorporated joint-venture with Malaysian individuals or Malaysian-control corporation or both and aggregate share of foreign interest shall not exceed 49 per cent, ownership shall be restricted to veterinarian professionals with professionals qualification relevant to the services provided and recognized by and registered with relevant professional bodies. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) Unbound due to lack of technical feasibility. (2) None (3) Unbound (4) Unbound, except for the categories of natural persons referred to under market access.	
Private hospital services (CPC 93110*)	(1) None (2) None	(1) None (2) None	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporations shall not exceed 70 per cent; and The joint-venture corporation shall operate a hospital with a minimum of 100 beds. (4) Unbound except as indicated in the horizontal section.	(3) Establishment of feeder outpatient clinics is not permitted. (4) Unbound, except for the categories of natural persons referred to under market access.	
Welfare services delivered through residential institutions to old person and the handicapped (CPC 93311) Vocational rehabilitation services for the handicapped (CPC 93324)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TOURISM AND TRAVEL RELATED SERVICES			
Hotel and restaurant services (CPC 64110) covering only: (i) Hotel Lodging Services (CPC 64110) (ii) Holiday Centre and Holiday Home Services (CPC 64192) (iii) Letting Services of Furnished Accommodation (CPC 64193) Covering the management and operational of hotels or resorts including, outlet which may not necessarily include ownership of such properties.	(1) None (2) None (3) Joint venture corporation with Malaysia individuals or Malaysia-controlled corporations or both and aggregate foreign shareholding in the joint venture corporation shall not exceed 70 per cent foreign equity (for 4 & 5 star hotel). (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Food serving services (CPC 642) Beverage serving services for consumption on the premises (CPC 643)	(1) None (2) None (3) Joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 70 per cent foreign equity. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Travel Agencies and Tour Operators Services (CPC 7471) (For inbound travel only)	(1) None (2) None (3) Through joint-venture with Malaysian individuals or Malaysian-controlled	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 70 per cent. (4) Unbound, except as indicated in 1 a) and b) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Tourist Guide Services (CPC 7472)	(1) None (2) None (3) Unbound due to lack of technical feasibility. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) Unbound due to lack of technical feasibility. (4) Unbound, except for the categories of natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
RECREATIONAL, CULTURAL AND SPORTING SERVICES			
Other entertainment services (CPC 96191, 96192, 96194)	(1) Unbound due to lack of technical feasibility. (2) None (3) Entertainment services may be supplied only by a natural person. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) Unbound due to lack of technical feasibility. (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access. Participation of Malaysian entertainers/artistes may be required based on the guidelines of the Ministry of Culture, Arts and Tourism.	
Services provided by authors, composers, sculptors, entertainers and other individual artists (CPC 96192)	(1) None (2) None (3) Foreign shall not exceed 51 per cent. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access. Participation of Malaysian entertainers/artistes may be required based on the guidelines of the Ministry of Culture, Arts and Tourism.	
Theme Park (A family based recreational area/ amusement centre which may consist of rides, mechanical and/or high-tech simulation equipment with various kinds of amusement facilities built around a theme	(1) None (2) None (3) Only through joint venture with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
or several themes. Activities to be offered will contain elements of entertainment, edutainment, adventure and excitement. The concept of the park can either be outdoor or indoor or a combination of both)	shareholding in the joint-venture corporation shall not exceed 70 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Library Services (CPC 96311)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Sports events management services (CPC 96411, 96412)	(1) None (2) None (3) None except only through a Malaysian-controlled corporation acting as the local sponsor. (4) Unbound, except as indicated in 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
TRANSPORT SERVICES			
A. Maritime Transport Services			
International maritime transportation services, excludes cabotage (CPC 7211, 7212)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 51 per cent. <u>Malaysian registered vessels</u> To register a vessel in Malaysia, the following conditions must be met: a) Owner of that vessel must be a Malaysian citizen or corporation incorporated in Malaysia; b) Majority shareholding to be held by Malaysians; c) Majority of the board of directors to be Malaysians; and d) Principal place of business to be in Malaysia. (4) Unbound except as indicated in the horizontal section. Ship crew is permitted to disembark only for duration of berth.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	The following services at the port are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions: 1) Pilotage 2) Towing and tug assistance 3) Provisioning, fuelling and watering 4) Garbage collection and ballast waste disposal 5) Port Captain's services 6) Navigation aids 7) Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8) Emergency repair facilities 9) Anchorage, berth and berthing services
Rental of cargo vessels with crew for international shipping (CPC 7213)	(1) None (2) None (3) None (4) Ships crew (for vessels with crew) is permitted to disembark only for duration of berth subject to applicable domestic regulations.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Rental and leasing services of all types of self-propelled seagoing vessels with operator, such as passenger vessels (except pleasure bath), tankers, bulk dry cargo vessels, cargo and freight vessels.)			

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
* These are limited to services of hiring of a vessel with crew under charter party terms for voyage or period of time.			
Maintenance and repair vessels (CPC 8868**) (these are limited to businesses related to maintenance and repair of ocean going vessels at anchor or alongside and maintenance and repair of local vessels)	(1) Unbound due to lack of technical feasibility. (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both. Foreign equity allowable up to maximum of 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) Unbound due to lack of technical feasibility. (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Supporting services for maritime transport Vessel salvage and refloating services (not applicable in harbour) (CPC 74540) (Vessels salvage services provided on ocean and seas. Such services consist of recovering distressed and sunk vessels\ and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels).	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint venture corporation is at least 30 percent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Classification Societies ⁷	(1) None	(1) None	

⁷ Provision of rules on construction and safety of ships and issuance of certificate should be in accordance with specified rules stated in domestic legislation.Exclude survey and classification of Malaysian flag vessels which requires specific authorization by the relevant authority.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(Except for statutory services for Malaysia flag vessels)	(2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
C. Air Transport Services Maintenance and Repair of Aircraft (CPC 8868**)	(1) None (2) None (3) Only through a representative office, regional office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 49 per cent. (4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Computer Reservation Services	(1) None (2) None (3) None	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in 1 a) and b) and 2 a) in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
E. Rail Transport Services Maintenance and repair of rail transport equipment (CPC 88688**)	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
F. Road Transport Services Freight Transportation (CPC 7123) Covering private carriers (Class C Licence)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Maintenance and repair services not elsewhere classified of trailers and semi-trailers on a fee or contract basis (CPC 88670*)	(1) None (2) None (3) Foreign equity shall not exceed 51 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
H. Services Auxiliary to all modes of transport Maritime Cargo Handling Services (CPC 741**) (Limited only for sea transport) Maritime Cargo Handling services limited to activities exercised by terminal operators but not including the direct activities of dockers, when this work force is organized independently of the stevedoring or operator companies. The activities covered include the organization and supervision of the loading/discharging of cargo to/from a ship; the lashing/unlashing of cargo and the reception/delivery and safekeeping of cargoes before shipment or after discharge.	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian controlled corporations or both. Aggregate foreign shareholding in the joint venture corporation shall not exceed 49 per cent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Storage and warehousing services (CPC 742) Covering private bonded warehousing services only.	(1) None (2) None (3) Only through a locally incorporated joint-venture with Malaysian individuals or Malaysian-control corporations or both and aggregate foreign shareholding shall not exceed 49%. (4) Unbound, except as indicated in 1 a) and b) and 2 a) and c) in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	
Maritime freight forwarding services (CPC 7480) (Consist of organizing and monitoring shipment operations on behalf of shippers,	(1) None (2) None (3) Only through a representative office, regional	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
through the procurement of transport and related services, reparation of documentation and provision of business information)	office or locally-incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and foreign equity allowable up to 49%. (4) Unbound except as indicated in the horizontal section.	(4) Unbound, except for the categories of natural persons referred to under market access.	
Maritime agency services (CPC 7454*) Covering marketing and sales of maritime transport and related services and acting on behalf of the companies organising the call of the ship or taking over cargoes when required.	(1) None (2) None (3) Only through a representative office, regional office or locally incorporated joint venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and Bumiputera shareholding in the joint venture corporation is at least 30 percent. (4) Unbound except as indicated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except for the categories of natural persons referred to under market access.	

OTHER SERVICES			
Skills training services (CPC 97090) covering the provision of training for technical, supervisory and production related functional levels in new and emerging technologies as follows: 1) automated manufacturing technology; 2) advanced materials technology; 3) biotechnology; 4) electronics; 5) information technology; and	(1) None (2) None (3) Only through a locally incorporated joint-venture corporation with Malaysian individuals or Malaysian-controlled corporations or both and aggregate foreign shareholding in the joint-venture corporation shall not exceed 70 per cent; and establishment of local branches requires additional licenses. (4) Unbound except as indicated in the horizontal	(1) None (2) None (3) None (4) Unbound, except for the categories of	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
6) avionics/aviation technology	section.	natural persons referred to under market access.	




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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
FINANCIAL SERVICES, INCLUDING INSURANCE			
1. The commitments in the financial services sector are in accordance with the Malaysia-UAE Comprehensive Economic Partnership Agreement (MY-UAE CEPA) Chapter on Trade in Services and the Annex on Financial Services. 2. The limitations listed under the all-sector horizontal section shall not apply to financial services, unless otherwise indicated. 3. In respect of offshore banks, offshore investment banks, commercial banks, investment banks, offshore direct insurance companies, offshore reinsurance companies, offshore insurance brokers, offshore insurance underwriting managers, offshore insurance managers, direct insurance companies, reinsurance companies, and representative offices of commercial banks and investment banks, the following limitations on market access and national treatment shall apply in addition to specific limitations to the activity of each financial service as specified for each activity in this Schedule. 4. For further clarity, Malaysia's commitments cannot be interpreted as applying to the supply of Shariah-compliant financial services, unless specific entries are made in the banking, insurance or capital markets sub-sectors accordingly⁸.			
ALL FINANCIAL SERVICES	(3) Limitations on investments as contained in the all-sector horizontal section. (4) Limitations in the all-sector horizontal will apply when indicated in each activity.	(3) Limitations on land and other immovable property as contained in the all-sector horizontal section. Unbound for measures affecting financial services accorded, to any Bumiputera or to assist development of any Bumiputera financial institution to achieve objectives of the National Development Policy (NDP). (4) Limitations in the all-sector horizontal will apply when indicated in each activity.	
I. FINANCIAL SERVICES HORIZONTAL COMMITMENTS			
A. Offshore banks, offshore investment banks, offshore direct insurance companies, offshore reinsurance companies, offshore insurance brokers, offshore insurance underwriting managers, and offshore insurance managers	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) Entry is confined to Labuan.	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) None.	

⁸ This approach is consistent with Malaysia's commitments at the WTO and under existing FTAs.

* Due to lack of technical feasibility.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Entry is limited to establishment of a branch registered or a subsidiary incorporated in Malaysia. (4) Unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	(4) Unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	
B. Commercial banks and investment banks	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) The 13 wholly foreign-owned commercial banks are permitted to remain wholly owned by their existing shareholders.⁹ Unbound for new licences. Entry is limited to equity participation by foreign banks in Malaysian-owned or controlled commercial banks and investment banks and aggregate foreign shareholding in a commercial bank or an investment bank shall not exceed 30 per cent. Foreign commercial banks and investment banks are required to be locally incorporated in accordance with the Financial Services Act 2013 [Act 758]. A commercial bank is not allowed to acquire any share in another commercial bank but may acquire shares in one investment bank.	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) None except as indicated in the respective activities listed below. Acquisition by a foreign bank of an aggregate of five per cent or more of shareholding in a Malaysian-owned or controlled commercial bank or investment bank must meet the following criteria: (a) The foreign bank has the ability to facilitate trade and contribute to financial and economic development of Malaysia; (b) The country of the foreign bank has significant trade and investment interests in Malaysia; and (c) The country of the foreign bank does not have significant	

⁹ Refers to the 13 wholly foreign-owned commercial banks specified in Malaysia's Schedule of Specific Commitments under GATS.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	An investment bank is not allowed to acquire any share in a commercial bank or another investment bank. Other persons are not permitted to acquire five per cent or more of shareholding in a commercial bank or investment bank if the person already holds five per cent or more of shareholding in another licensed financial institution. Entry is also permitted through the setting up of representative offices. Representative offices can only undertake research, exchange of information, and liaison services. (4) Unbound except the following: (a) Unless otherwise specified, presence of natural persons is offered only in respect of supply of a service through the mode of commercial presence; (b) Five senior managers and 10 specialists or experts for each commercial bank or investment bank. A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control, and operation of the services of the financial service supplier. Specialists or experts for each commercial bank or investment bank for areas relating to: (i) trade financing; (ii) corporate finance; (iii) treasury management;	representation in the Malaysian banking industry. (4) Unbound except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(iv) information technology; (v) risk management; (vi) capital market products; (vii) derivatives instruments; (viii) credit risk management; and (ix) internal control. (c) For each representative office of a commercial bank or investment bank, two foreign nationals. Only one foreign national for the two top posts; and (d) Entry shall be limited to a maximum period of five years.		
C. Direct insurance and reinsurance companies	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) Foreign insurance companies are required to be locally incorporated in accordance with the Financial Services Act 2013 [Act 758]. Branches of foreign insurance companies that were required to be locally incorporated in accordance with the Insurance Act 1996 (Repealed by the Financial Services Act 2013 [Act 758]) are permitted to hold foreign shareholding not exceeding 51 percent.¹⁰ Foreign shareholding not exceeding 51 per cent is also permitted for the existing foreign shareholders¹¹ of locally incorporated insurance companies which were the original owners of these companies. Provided	(1) Unbound* except as otherwise specified in this schedule. (2) Unbound* except as otherwise specified in this schedule. (3) None except as indicated in the respective activities listed below. Acquisition by a foreign insurance company of an aggregate of more than five per cent shareholding in a locally incorporated insurance company must meet at least one of the following criteria: (a) The foreign insurance company has the ability to facilitate trade and contribute to the financial and economic development of Malaysia;	

¹⁰ Refers to the branches of foreign insurance companies specified in Malaysia's schedule of Specific Commitments under GATS.

¹¹ Refers to the existing foreign shareholders specified in Malaysia's Schedule of Specific Commitments under GATS

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	aggregate foreign shareholding in such companies does not exceed 51 per cent. New entry by foreign insurance companies is limited to equity participation in locally incorporated insurance companies and aggregate foreign shareholding in such company shall not exceed 30 per cent. Unbound for new licenses. An insurance company is not allowed to acquire more than five per cent share: (a) in another insurance company in Malaysia that carries on the same class of insurance business as that carried on by it; or (b) in an insurance broking company. Other persons holding more than five per cent shareholding in an insurance company are not permitted to acquire more than five per cent shareholding in: (a) another insurance company carrying on the same class of insurance business as that carried on by the insurance company in which the persons a shareholder; or (b) an insurance broking company. Unbound for reinsurance companies. (4) Unbound except the following: (a) Unless otherwise specified, presence of natural persons is offered only in	(b) The country of the foreign insurance company has significant trade and investment interests in Malaysia; (c) The country of the foreign insurance company does not have a significant representation in the Malaysian insurance industry; or (d) The foreign insurance company has the ability to provide technical expertise and know-how to contribute to the financial and economic development of Malaysia. Unbound for reinsurance companies. (4) Unbound except for the categories of natural persons referred to under market access.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	respect of supply of a service through the mode of commercial presence; (b) Five senior managers and 10 specialists or experts for each locally incorporated insurance company. A senior manager is an individual possessing proprietary knowledge and authority essential to the establishment, control, and operation of the services of the financial service supplier. Specialists or experts for each insurance institution for areas relating to: (i) underwriting of specialised classes of general business; (ii) information technology; (iii) actuarial functions; (iv) risk management; (v) investment management; (vi) product development; (vii) customer service; and (viii) servicing of foreign and regional business; and (c) Entry shall be limited to a maximum period of five years.		
II. FINANCIAL SERVICES ACTIVITIES			
A. BANKING AND OTHER FINANCIAL SERVICES, EXCLUDING INSURANCE			
Acceptance of deposits, and other repayable funds from the public, wholesale and retail	(1) Soliciting, advertising, and acceptance of deposits in Malaysia are not allowed. (2) None. (3) Only permitted through a commercial bank, an investment bank, or an offshore bank.	(1) None. (2) None. (3) For commercial banks, unbound for branching (including off-premises Automated Teller Machines) and	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Offshore banks in Labuan are permitted to accept foreign currency deposits only. Offshore investment banks in Labuan are not permitted to accept deposits. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	networking with Automated Teller Machines in Malaysia. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	
Lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transactions	(1) Financial services associated with lending to residents in any currency in excess of an equivalent of RM25 million must be undertaken jointly with commercial banks or investment banks in Malaysia. (2) Financial services associated with lending to residents in any currency in excess of an equivalent of RM25 million must be undertaken jointly with commercial banks or investment banks in Malaysia. (3) Entry as a non-bank¹² is limited to: (a) foreign financial institutions through the establishment of a locally incorporated joint venture company and aggregate foreign shareholding in such company shall not exceed 30 per cent; or (b) a representative office. Representative offices can only undertake research and liaison services. Provision of factoring services by a commercial bank requires the setting up of a separate entity and shareholding by a foreign-	(1) None. (2) None. (3) Foreign-controlled banking institutions in Malaysia are allowed to extend credit facilities (including factoring and leasing) up to a maximum of 50 per cent of the total credit facilities obtained by non-resident controlled companies from banking institutions. For commercial banks, unbound for branching (including off-premises Automated Teller Machines) and networking with Automated Teller Machines in Malaysia.	

¹² Means any non-bank for scheduled businesses as referred to in Malaysia's Schedule of Specific Commitments under GATS

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	controlled commercial bank shall not exceed 30 per cent. Investment banks are not permitted to provide consumer credit and home mortgages. Only commercial banks are permitted to provide overdraft facilities. Offshore banks and offshore investment banks are permitted to lend in foreign currencies only. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except one foreign national for a management post which is not the Chief Executive Officer post, for each establishment. For each representative office of a non-bank, two foreign nationals subject to only one foreign national for the two top posts. Entry shall be limited to a maximum period of five years.	(4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except for the categories of natural persons referred to under market access.	
Financial leasing	(1) Leasing services to residents in any currency must be undertaken jointly with leasing companies or investment banks in Malaysia. (2) Leasing services to residents in any currency must be undertaken jointly with leasing companies or investment banks in Malaysia. (3) Provision of leasing services by a commercial bank requires the setting up of a separate entity and shareholding by a foreign- controlled commercial bank shall not exceed 49 per cent.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Entry as a non-bank is limited to: (a) foreign financial institutions through the establishment of a locally incorporated joint venture company and aggregate foreign shareholding in such company shall not exceed 49 per cent; or (b) a representative office. Representative offices can only undertake research and liaison services. Entry is permitted through the establishment of a branch or subsidiary in Labuan by reputable foreign leasing companies. Such offshore entity can only transact in foreign currencies. Offshore banks and offshore investment banks are permitted to carry on financial leasing business in foreign currencies only. (4) Unbound except two foreign nationals, one for a management post which is not the Chief Executive Officer post and one technical post, for each establishment. For each representative office, two foreign nationals subject to one foreign national for the two top posts. Entry shall be limited to a maximum period of five years. For offshore leasing companies, unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	(4) Unbound except for the categories of natural persons referred to under market access. For offshore leasing companies, unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
All payment and money transmission services, namely credit and debit cards, travellers cheques, and bankers drafts	(1) Electronic fund transfer system requires approval. (2) None. (3) Offshore banks are permitted to extend payment and money transmission services to non-residents only. Only commercial banks are permitted to issue credit cards or debit cards, or to provide checking account services. Sale or purchase of foreign currency and purchase of travellers cheques other than by commercial banks require money changer's licence. Entry is limited to establishment of a locally incorporated joint venture company and aggregate foreign shareholding in such company shall not exceed 30 per cent. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except one foreign national for a management post which is not the Chief Executive Officer post for each establishment. Entry shall be limited to a maximum period of five years.	(1) None. (2) None. (3) For commercial banks, unbound for branching (including off-premises Automated Teller Machines) and networking with Automated Teller Machines in Malaysia. Branching (including dispensers) is permitted for travellers cheques companies with foreign shareholding not exceeding 30 per cent. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except for the category of natural persons referred to under market access.	
Charge cards	(1) None. (2) None. (3) Entry is limited to establishment of a company incorporated in Malaysia. Approval of the Central Bank is required.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound except two senior managers for each establishment. Entry shall be limited to a maximum period of five years.	(4) Unbound except for the category of natural persons referred to under market access.	
Guarantees and commitments	(1) None except banks established in Malaysia may be given the right of first refusal. (2) None except banks established in Malaysia may be given the right of first refusal. (3) None. (4) Unbound except as indicated in the Financial Services Horizontal Commitments herein, and in the Horizontal Commitments in the Schedule of Malaysia.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in the Financial Services Horizontal Commitments herein, and in the Horizontal Commitments in the Schedule of Malaysia.	
Money and foreign exchange broking services	(1) Broking services, involving the Ringgit and financial instruments issued in Malaysia must be effected through authorised dealers and money and foreign exchange brokers incorporated in Malaysia. (2) Broking services, involving the Ringgit and financial instruments issued in Malaysia must be effected through authorised dealers and money and foreign exchange brokers incorporated in Malaysia. (3) Entry is limited to: (a) equity participation in existing institutions¹³ and aggregate foreign	(1) None (2) None. (3) None.	

¹³ Refers to the existing institutions specified in Malaysia's Schedule of Specific Commitments under GATS.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	shareholding in such institutions shall not exceed 30 per cent; or (b) the establishment of a branch or subsidiary, by a money and foreign exchange broker, registered or incorporated in Labuan. Money and foreign exchange broking services by offshore entities are confined to foreign currencies only. (4) Unbound except for offshore money and foreign exchange brokers. For offshore money and foreign exchange brokers, unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	(4) Unbound except for offshore money and foreign exchange brokers. For offshore money and foreign exchange brokers, unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	
Trading for own account or account of customers in the following: (a) money market instruments; (b) foreign exchange; (c) transferable securities; (d) exchange rate and interest rate instruments; (e) derivative products, including futures and options; and (f) other negotiable instruments, including bullion.	(1) Dealing in securities for account of customers is limited to securities traded on recognised stock exchanges. Dealing in derivatives for account of customers is limited to derivatives contracts traded on the derivatives market of a Specified Exchange and are not contracts prohibited by the Malaysian regulatory authorities. (2) None. (3) Transactions by offshore banks and offshore investment banks in Labuan must be conducted in foreign currencies, except for the sale or purchase of currencies with authorised banks in Malaysia.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Transactions by offshore banks and offshore investment banks in Labuan for own account are limited to instruments created and issued by offshore companies in Labuan and foreign companies abroad. Trading for accounts of customers by offshore banks, offshore investment banks, and offshore companies in Labuan is confined to non-resident customers and in instruments created and issued by offshore companies in Labuan and foreign companies abroad. Trading in shares of Malaysian companies by offshore banks, offshore investment banks, and offshore companies in Labuan is confined to non-resident customers who are not offshore companies registered or incorporated in Labuan. Only commercial banks, offshore banks, and offshore investment banks are permitted to trade in foreign currency. None for trading for own account in: (a) securities that are listed on the Malaysian stock exchange; and (b) standardised derivatives listed on the Malaysian derivatives exchange. Trading for accounts of customers by a non-bank in securities that are listed on the Malaysian stock exchange is only permitted through equity participation in an existing locally incorporated company licensed by the Securities Commission Malaysia to deal in securities. Aggregate		

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	foreign shareholding in such a company is limited to 49 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of license, registration, or approval, as the case may be. Trading for accounts of customers by a non-bank in standardised derivatives that are listed on the Malaysian derivatives exchange is only permitted through equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to deal in derivatives. Aggregate foreign shareholding in such a company is limited to 30 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of license, registration, or approval, as the case may be. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	(4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	
Services related to the issues of all kinds of securities and placement as agents	(1) Participation in issues and services related to such issues requires authorisation.	(1) None.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(whether publicly or privately) (excluding issuing and rating houses)	(2) Participation in issues and services related to such issues requires authorisation. (3) Participation by offshore banks and offshore investment banks in Labuan is limited to non-resident customers and for issues of securities outside Malaysia. Only persons who are authorised by the Securities Commission Malaysia and/or the Malaysian stock exchange are permitted to make submissions related to the issues of securities and offer services related to the issues of securities and placement as agents. Participation by a non-bank is permitted only through equity participation in an existing locally incorporated company licensed by the Securities Commission Malaysia to deal in securities. Aggregate foreign shareholding in such a company is limited to 49 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of licence, registration, or approval, as the case may be. Unbound for appointment as principal dealers. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	(2) None. (3) None. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Underwriting	(1) Commercial presence is required. (2) Authorisation is required. (3) Participation as a non-bank is only permitted through equity participation in an existing locally incorporated company licensed by the Securities Commission Malaysia to deal in securities. Aggregate foreign shareholding in such a company is limited to 49 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of licence, registration, or approval, as the case may be. Commercial banks are permitted to underwrite corporate bonds only. Offshore banks and offshore investment banks are permitted to underwrite foreign currency denominated securities created and issued by offshore companies in Labuan and foreign companies abroad. (4) For commercial banks, investment banks, offshore banks, and offshore investment banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	(1) Unbound. (2) None. (3) None. (4) For commercial banks, investment banks, offshore banks, and offshore investment banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Asset management as follows: (a) cash or portfolio management; (b) all forms of collective investment management; and (c) custodial and depository services.	(1) Commercial presence is required. (2) None. (3) Asset management by offshore banks, offshore investment banks, and offshore companies is confined to non-resident customers and foreign currency assets. Asset management by offshore banks, offshore investment banks, and offshore companies in Malaysian equities or equity linked investments is confined to non-residents which are not offshore companies registered in Labuan. Asset management by a commercial bank requires establishment as a separate entity. Shareholding by a foreign-controlled commercial bank shall not exceed 30 per cent. Entry as a non-bank to undertake fund management activities is only permitted through equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to carry on fund management activities. Aggregate foreign shareholding in such a company is limited to 30 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of licence, registration or approval, as the case may be. (4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	(4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	
Advisory, intermediation, and other auxiliary financial services, including credit reference and analysis, investment advice on acquisitions, and corporate restructuring and strategy	(1) Commercial presence is required. (2) Services other than investment and portfolio advice to residents must be undertaken jointly with commercial banks in Malaysia. (3) Entry as a non-bank is only permitted through: (a) equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to carry on corporate finance advisory activities. Aggregate foreign shareholding in such a company is limited to 30 per cent; (b) equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to carry on financial planning activities. Aggregate foreign shareholding in such a company is limited to 49 per cent; (c) equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	carry on investment advisory activities. Aggregate foreign shareholding in such a company is limited to 30 per cent; or (d) a representative office. Representative offices (including those of commercial banks, investment banks, and securities companies) are permitted to undertake information research and liaison services only. Representative offices are not permitted to publish and circulate research work in Malaysia. Authorisation to carry on the activities as mentioned in (a), (b), and (c) above will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of licence, registration, or approval, as the case may be. Offshore banks, offshore investment banks, and offshore companies in Labuan can only provide services to non-resident customers. (4) For banks, one specialist or expert per organisation. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia. For each representative office, three foreign nationals subject to only one foreign national for the two top posts and the other two for managerial level posts. Entry shall be limited to a maximum period of five years.	(4) For banks, unbound except as indicated in the Financial Services Horizontal Commitments. For non-banks, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
Operational headquarters (OHQ) for financial sector (provides services to commercial and investment banking institutions in activities relating to work carried out in Malaysia for its offices and related companies outside Malaysia, pertaining to general management and administration, business planning, technical support, marketing control and sales promotion planning, training and personnel management, provision of treasury and fund management services, and research and development)	(1) Unbound* (2) Unbound* (3) Only through a locally incorporated wholly foreign-owned company. A foreign-owned company, a regional office of a foreign-owned company which transfers its OHQ services to Malaysia, a regional office of a foreign-owned company established in Malaysia, and a foreign-owned company which is already incorporated in Malaysia, may seek to qualify as an OHQ. An OHQ must operate in Malaysia and fulfil the following criteria: (a) carry out at least three of the OHQ service activities; (b) have a sizable network of companies outside Malaysia which includes the parent company or its head office and related companies; (c) have a well-established foreign-owned company which is sizeable in terms of assets and employees; (d) have a network of companies with a substantial number of qualified executives, professionals, technical, and other supporting personnel; (e) be able to make decisions independently without consultation with its head office or parent company located outside Malaysia; and	(1) Unbound* (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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(f) be able to contribute to the Malaysian economy by: (i) using services such as legal, accounting etc. provided by Malaysians; (ii) creating job opportunities for Malaysians; and (iii) enabling greater inflow of foreign funds. (4) Unbound except one specialist or expert per organisation subject to the following conditions: (a) such persons must possess knowledge at an advanced level of continued expertise and must possess proprietary knowledge of the establishment's new service products and technology, research equipment and techniques, or management; and (b) entry shall be limited to a period of five years which may be renewed.	(4) None.	
Securities broking services	(1) Trades on Malaysian stock exchanges must be transacted through locally incorporated companies in Malaysia which are participating organisations of the stock exchange. (2) Trades on Malaysian stock exchanges must be transacted through locally incorporated companies in Malaysia which are participating organisations of the stock exchange.	(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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Entry as a non-bank is only permitted through equity participation in an existing locally incorporated company licensed by the Securities Commission Malaysia to deal in securities. Aggregate foreign shareholding in such a company is limited to 49 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of license, registration, or approval, as the case may be. Representative offices (including those of commercial banks, investment banks, and securities companies) are permitted to undertake information research and liaison services only. Representative offices are not permitted to publish and circulate research work in Malaysia. (4) For stockbroking companies, unbound except as indicated in the Horizontal Commitments of the Schedule of Malaysia. For each representative office, two foreign nationals subject to only one foreign national for the two top posts. Entry shall be limited to a maximum period of five years.	(4) Unbound except for the categories of natural persons referred to under market access.	
Commodity futures broking services	(1) Trades on any Malaysian derivatives exchange must be conducted through locally incorporated companies which are trading participants of the derivatives exchange. (2) Trades on any Malaysian derivatives exchange must be conducted through locally	(1) None. (2) None.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	incorporated companies which are trading participants of the derivatives exchange. (3) Entry as a non-bank is only permitted through: (a) equity participation in an existing locally incorporated company or establishment of a locally incorporated company licensed by the Securities Commission Malaysia to deal in derivatives. Aggregate foreign shareholding in such a company is limited to 30 per cent. Authorisation will not be granted unless the application is determined, by the Securities Commission Malaysia, to be in the best interest of Malaysia. Authorisation includes grant of licence, registration, or approval, as the case may be; or (b) a representative office. Representative offices (including those of commercial banks, investment banks, and securities companies) are permitted to undertake information research and liaison services only. Representative offices are not permitted to publish and circulate research work in Malaysia. (4) Unbound except one foreign national for a management post per establishment, subject to market test.	(3) None (4) Unbound except for the category of natural persons referred to under market access.	
B. INSURANCE SERVICES			
Direct insurance (non-life)	(1) Soliciting and advertising in Malaysia are not allowed.	(1) None.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	Approval of the Central Bank is required for direct placement abroad of insurance of: (a) movable or immovable property located in Malaysia, including any ship or aircraft registered in Malaysia; and (b) liability of residents to third party. Approval will be granted if such insurance is not available from direct insurance companies in Malaysia. (2) Approval of the Central Bank is required for direct placement abroad of insurance of: (a) movable or immovable property located in Malaysia, including any ship or aircraft registered in Malaysia; and (b) liability of residents to third party. Approval will be granted if such insurance is not available from direct insurance companies in Malaysia. (3) Only permitted through direct insurance companies. Offshore direct insurance companies in Labuan are not permitted to accept direct insurance of Malaysian risks.	(2) None. (3) Branching is permitted for direct insurance companies with aggregate foreign shareholding of less than 50 per cent. Direct insurance companies are permitted to maintain their existing network of branches¹⁴. Unbound for special assistance to Malaysian-owned direct insurance	

¹⁴ Refers to network of branches specified in Malaysia's Schedule of Specific Commitments under GATS.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(4) Unbound except as indicated in the Financial Services Horizontal Commitments.	companies to promote their development. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	
Direct insurance (life)	(1) Unbound. (2) Unbound. (3) Only permitted through direct insurance companies. Investment-linked insurance business and new life insurance products provided by direct insurance companies require approval. Offshore direct insurance companies in Labuan are not permitted to underwrite life insurance of residents. This limitation does not apply to ordinary life insurance of high net worth residents by offshore direct insurance companies in Labuan. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	(1) Unbound. (2) Unbound. (3) Branching is only permitted for direct insurance companies with aggregate foreign shareholding of less than 50 per cent. Direct insurance companies are permitted to maintain their existing network of branches¹⁵. Unbound for special assistance to Malaysian-owned direct insurance companies to promote their development. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	
Reinsurance and retrocession (non- life)	(1) Outward reinsurance is permitted only if local capacity is not available.	(1) Voluntary cession up to 30 per cent of each class of non-life reinsurance business to the Malaysian Reinsurance Berhad. Unbound for fiscal incentives to promote reinsurance in Malaysia.	

¹⁵ Refers to the network of branches specified in Malaysia's Schedule of Specific Commitments under GATS.

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(2) Outward reinsurance is permitted only if local capacity is not available. (3) Obligation on all insurers other than offshore direct insurance and offshore reinsurance companies to optimise national retention capacity before any outward reinsurance. Unbound for new licences. Aggregate foreign shareholding in the Malaysian Reinsurance Berhad shall not exceed 30 per cent. Entry as an offshore reinsurance company is confined to Labuan. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	(2) Voluntary cession up to 30 per cent of each class of non-life reinsurance business to the Malaysian Reinsurance Berhad. Unbound for fiscal incentives to promote reinsurance in Malaysia. (3) Unbound for measures granting special position to the Malaysian Reinsurance Berhad. (4) Unbound except as indicated in the Financial Services Horizontal Commitments. For offshore reinsurance companies, unbound except as indicated in the Financial Services Horizontal Commitments.	
Reinsurance and retrocession (life)	(1) Outward reinsurance is permitted only if local capacity is not available. (2) Outward reinsurance is permitted only if local capacity is not available.	(1) Unbound for fiscal incentives to promote reinsurance in Malaysia. (2) Unbound for fiscal incentives to promote reinsurance in Malaysia.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) National retention capacity is required to be optimised before any outward reinsurance by: (a) direct life insurance and life reinsurance companies in Malaysia; and (b) offshore direct life insurance and offshore life reinsurance companies which are permitted to insure or reinsure life insurance of high net worth residents. Unbound for new licences. Aggregate foreign shareholding in the Malaysian Life Reinsurance Group Berhad shall not exceed 30 per cent. Entry as an offshore reinsurance company is confined to Labuan. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	(3) None. (4) Unbound except as indicated in the Financial Services Horizontal Commitments. For offshore reinsurance companies, unbound except as indicated in the Financial Services Horizontal Commitments.	
Insurance intermediation – insurance broking (excluding agency)	(1) Direct insurance broking services can only be provided to offshore companies in Labuan. Reinsurance broking is permitted. (2) Direct insurance broking services can only be provided to offshore companies in Labuan. Reinsurance broking is permitted.	(1) None. (2) None.	

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

Sector or Subsector	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
	(3) Unbound for onshore insurance broking. Broking of direct insurance of Malaysian risks by offshore insurance brokers is not permitted. This limitation does not apply to broking of reinsurance of Malaysian risks. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	(3) None. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	
Insurance intermediation – insurance underwriting and insurance management	(1) Insurance underwriting and insurance management are not permitted. (2) Insurance underwriting and insurance management are not permitted. (3) Unbound for onshore insurance underwriting and insurance management. An offshore insurance underwriting manager is not permitted to provide services to any person other than offshore insurance companies in Labuan. An offshore insurance manager is permitted to provide insurance management services to persons other than residents. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	(1) None. (2) None. (3) None. (4) Unbound except as indicated in the Financial Services Horizontal Commitments.	
Services auxiliary to insurance as follows: (a) consultancy (excludes insurance agency services to insurance industry); (b) actuarial risk assessment;	(1) Actuarial services can only be provided to offshore insurance companies and offshore reinsurance companies in Labuan. (2) None. (3) Limited to the establishment 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	Limitation on Market Access	Limitation on National Treatment	Additional Commitments
(c) risk management; and (d) maritime loss adjusting.	(a) locally incorporated companies; (b) branches; or (c) partnerships. Offshore companies are not permitted to provide services to Malaysian residents. (4) Unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	(4) Unbound except for presence of natural persons in respect of supply of a service through the mode of commercial presence.	




ANNEX 8A
UNITED ARAB EMIRATES
SCHEDULE OF SPECIFIC COMMITMENTS

INTRODUCTORY NOTE:

1. This document sets out the United Arab Emirates (UAE)'s Schedule of Specific Commitments under the Trade in Services chapter of the UAE-Malaysia Comprehensive Economic Partnership Agreement (CEPA). This introductory note should be regarded as forming an integral part of the UAE's Schedule.
2. The Schedule has been prepared based on the Services Sectoral Classification List in document MTN.GNS/W/120. References to CPC codes refer to the CPC codes as used in the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) and are meant to define the scope of the commitments, unless otherwise stated.



RAHSIA

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			
	3) Commercial presence will be through either: (i) a representative office or a branch with no limitations on the participation of foreign capital (foreign ownership of 100% is granted); or (ii) an incorporation as a company with maximum foreign equity as set out in the specific sectors below, which shall take any of the legal forms as allowed under UAE law. 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.	3) Acquisition of land and real estate is not permitted to foreigners or to companies in which foreign nationals have a shareholding. However, foreign companies authorized to carry on their activities in UAE may own land and real estate only to the extent necessary to conduct their activities as allowed and in accordance with laws and regulations governing ownership of real estate at the Federal and Emirate levels. (i) Government subsidized services may only be extended to UAE nationals. (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	- The work right for the spouses of intra-corporate transferees is granted according to the UAE labour laws. - Transparency: all disciplines concerning labour, residency and work permits laws are publicly available.

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

RAHSIA

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
	(iii) Free zones: 100% foreign ownership is permitted in Free Zones as set out in the specific sub-sectors below. 4) Unbound, except for except for measures concerning the entry or temporary stay of natural persons in the following categories. A. Business Visitors 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: Entry and stay for persons in this category shall not be for more than 90 days in any 12-month period. B. Intra-corporate Transferees	of Article XIV, Paragraph (d) of GATS. 4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column	



RAHSIA

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>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: (i) The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service supplier. (ii) Their entry shall be for a period of three years subject to renewable for additional years. (iii) Their stay in the UAE will be subject to UAE labour and immigration laws. <u>Definitions:</u> <u>Managers:</u> persons within an organization who primarily direct the organization or a department or sub-division of the organization, supervise and		



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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
	control the work of other supervisory, professional or managerial employees, have the authority to hire or fire or recommend hiring, firing, or other personnel action (such as promotion or leave authorization), and exercise discretionary authority over day to day operation, doesn't include first-line supervisor unless the employees supervised are professional, nor does include employees who primarily perform tasks necessary for the provision of the service. <u>Executives</u>: Persons within an organization, who primarily direct the management of the organization, establish the goals and policies of the organization, exercise wide latitude in decision-making, and receive only general supervision or direction from higher-level executives, the board of directors or stockholders of the business. Executives would not directly perform tasks related to the actual provision of service or services of the organization. <u>Specialists</u>: persons within an organization who possess		



RAHSIA

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
	knowledge at an advanced level of expertise and who possess proprietary knowledge of the organization's services, research, equipment, techniques or management.		
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u> a. Legal Services (CPC 861) Consultancy on the law of jurisdiction where the services supplier is qualified as a lawyer and on international law (Part of CPC 861)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement up to 100% foreign equity will be allowed. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) Non-UAE lawyers cannot plead in UAE courts, or act before official bodies, or perform notarial functions. 4) Unbound except as indicated in the horizontal section.	

RAHSIA

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
b. Accounting, auditing and book-keeping services (CPC 8621 & 8622)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 10 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
c. Taxation Services (CPC 8630) Only the following sub-sectors: - Business tax planning and consulting (CPC 86301) - Business tax preparation and review services (CPC 86302)	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.	



RAHSIA

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
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 horizontal section.	1) None. 2) None. 3) None. 4) Unbound except as indicated in the horizontal section.	
i. 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.	
B. <u>Computer and Related Services</u>			
a. Consultancy services related to			



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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
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 machinery and equipment including computers (CPC 845) f. Other computer services (CPC 849)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Research and Development Services</u> a. R&D services on natural sciences (CPC 851) b. R&D services on social sciences and humanities (CPC 852) c. Interdisciplinary R&D services (CPC 853)	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
E. <u>Rental and Leasing Services without Operators</u> (excluding rental and leasing services relating to cars)	1) None. 2) None. 3) Foreign equity is limited to	1) None. 2) None. 3) None.	

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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
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)	70%. 4) Unbound, except as indicated in the horizontal section.	4) Unbound, except as indicated in the horizontal section.	
F. <u>Other Business Services</u> 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 horizontal section	
b. Market research and public opinion polling services (CPC 864)	1) None. 2) None. 3) Foreign equity is limited to 75%. After 10 years from the entry into force of the Agreement, foreign equity will be allowed up to 100%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	



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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
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 two 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) Foreign equity is limited to 75%. After 5 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.	



RAHSIA

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) Foreign equity is limited to 75%. After 5 years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated in the horizontal section.	1) 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) Foreign equity is limited up to 75%. After two years from the entry into force of the Agreement foreign equity will be allowed up to 100%. 4) Unbound, except as indicated under horizontal section.	1) Unbound. 2) None. 3) Unbound. 4) Unbound, except as indicated under horizontal section.	



RAHSIA

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
p. Photographic Services (CPC 8750)	1) None. 2) None. 3) Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 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) Foreign equity is limited to 70%. After 5 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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RAHSIA

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 up to 70%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
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, foreign equity is limited to 75%. Within 5 years from the entry	1) None. 2) None. 3) None.	

* The (*) indicates that the service specified is a component of a more aggregated CPC item specified elsewhere in this classification list.



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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
	into force of the Agreement 100% foreign equity will be allowed. 4) Unbound.	4) Unbound.	
2. COMMUNICATION SERVICES			
A. <u>Postal Services</u> (CPC 7511) Only handling of documents, letter posts, and parcels	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. <u>Courier Services</u> (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. <u>Telecommunication Services:</u>			
HORIZONTAL COMMITMENTS: - 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			

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.

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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
	3) Any network installed in UAE must be operated by a company registered in UAE, the foreign equity 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 interchange (EDI)(CPC 7523) l. Enhanced/value-added facsimile services, incl. store and forward, store and retrieve (CPC 7523**) m. Code and protocol conversion (n.a.)	1) Only companies with commercial presence may provide telecom services. 2) Residents are allowed to purchase telecom services in the territory of Malaysia according to the regulatory framework in the UAE and in the territory of Malaysia. 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.	
3. <u>CONSTRUCTION AND RELATED ENGINEERING SERVICES</u>			



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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
A. <u>General Construction Work for Buildings</u> (CPC 512) B. <u>General construction work for civil engineering</u> (CPC 513) C. <u>Installation and assembly work</u> (CPC 514+516) D. <u>Building completion and finishing work</u> (CPC 517) E. <u>Other</u> Pre-erection work at construction sites (CPC 511) Special trade construction work (CPC 515) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)	1) Unbound. 2) None. 3) (i) Foreign equity is limited to 49%. After two years from the entry into force of the Agreement, foreign equity is allowed up to 51% and after seven years, 70%. (ii) Large scale infrastructure projects such as airports, highways and sports facilities and projects that exceed 450 million US dollars, foreign equity is allowed up to 75%. After five years from the entry into force of the Agreement, participation of foreign capital for such high scale projects will be allowed up to 100%. For further clarity, foreign companies established pursuant to this paragraph (ii) will not be allowed to participate in any project that is below 450 million US dollars. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
4. <u>DISTRIBUTION SERVICES</u>			



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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
Distribution Services do not include unmanufactured tobacco, tobacco, tobacco products, alcoholic beverages, pharmaceutical and medical goods, and any goods covered by an agency contract registered with the UAE Ministry of Economy in accordance with Law No. 3 of 2022 on commercial agencies and its successor legislation.			
B. <u>Wholesale Trade Services</u> (CPC 622)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up 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.	
C. <u>Retailing Services</u> - Food Retailing Services (CPC 631) - Non-food Retailing Services (CPC 632) - Sales of motor vehicles (CPC 6111) - Sales of parts and accessories of motor vehicles (CPC 6113) - Sales of motorcycles and snowmobiles and related parts and accessories (CPC 6121)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up 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.	
D. <u>Franchising</u> (CPC8929)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 49%. After 3 years, foreign equity is allowed up 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.	



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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
5. <u>EDUCATIONAL SERVICES</u>			
B. <u>Secondary Education Services</u> (CPC 922) C. <u>Higher Education Services</u> (CPC 923) D. <u>Adult Education</u> (CPC 924) E. <u>Other Education Services</u> : Excluding public education	1) None. 2) None. 3) (i) Foreign equity is allowed up to 100%. (ii) Natural persons of Malaysia may be required to obtain authorization from competent authorities to establish and direct an education institution and to teach; this may also be subject to the condition of suitability of school facilities and ensuring high quality level of education. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
6. <u>ENVIRONMENTAL SERVICES</u>			
A. <u>Sewage services</u> (CPC 9401) B. <u>Refuse disposal services</u> (CPC 9402) C. <u>Sanitation and similar services</u> (CPC 9403)	1) None. 2) None. 3) Participation of foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section	



RAHSIA

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
D. <u>Other</u> Cleaning services for exhaust gases (CPC 94040)	1) None. 2) None. 3) Participation of foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
- Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental protection services (CPC 9409)	1) None. 2) None. 3) Foreign equity is limited to 70%. After 7 years from the entry into force of the Agreement, up to 100% foreign equity will be allowed. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	



RAHSIA

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
7. FINANCIAL SERVICES			
<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. <u>Insurance and insurance-related services</u>			
<u>Horizontal Commitments:</u> General conditions: • The absence of any limitation on the ability of a service consumer in UAE to purchase the service in the territory of Malaysia 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):			



RAHSIA

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) Life - Life and health insurance services (CPC 81211 and CPC 81212) 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 insurance services, increase of local demand and the conformance with international standards. Foreign equity is limited to 25% of the capital of UAE life and non-life insurance companies. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	



RAHSIA

Modes of Supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial Presence

4) Presence of Natural Persons

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional comments
(b) Non- life insurance services (CPC 8129) Including accidents insurance services	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 3) - Transparent Economic Needs Test (ENT) shall apply to the commercial 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. 4) Unbound, except as indicated	1) Commercial presence is required for all non-life insurance services except marine and aviation insurance. None for marine and aviation insurance. 2) Unbound for all non-life insurance services except marine shipping and commercial aviation insurance. None for marine and aviation insurance. 3) None. 4) Unbound, except as indicated in the	



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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
		horizontal section.	
(ii) Reinsurance & retrocession Other insurance services n.e.c. (CPC 81299)	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.	
(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	1) None, except as indicated in the market access column.	

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 (including accident insurance (CPC 8129).

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



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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
	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.	2) None, except as indicated in the market access column. 3) None. 4) Unbound, except as indicated in the horizontal section.	
(iv) Insurance consultancy (CPC 81402)	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.	
Actuarial services (CPC 81404)	1) None, except that the foreign service supplier must be registered at the UAE Ministry of Economy. (The registration requirement does not prevent the foreign supplier from providing services from the territory of its country into the territory of the UAE). 2) None. 3) 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. 3) None. 4) Unbound, except as indicated in the horizontal section.	
Loss Adjustment, risk assessment and claim settlement services (CPC 81403)	1) Commercial presence is required. 2) Commercial presence is required. 3) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.	1) Commercial presence is required. 2) Commercial presence is required. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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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
B. <u>Banking and other financial services</u> (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.	
(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%.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	



RAHSIA

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.		
(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; (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.	
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	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.	

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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
(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; 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	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.	

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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
financial assets, including bullion			
(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; (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.	
(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	1) None. 2) None. 3)	1) None. 2) None.	



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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
management)	(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.	3) None. 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 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.	
(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	1) None. 2) None. 3) (i) No limitation for establishment of representative offices;	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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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
restructuring and strategy	(ii) Unbound for new licences for operating bank branches; (iii) Unbound for the expansion of activities of existing financial entities; (iv) Foreign equity is limited to 49%. 4) Unbound, except as indicated in the horizontal section.		
8. HEALTH AND RELATED SOCIAL SERVICES (other than those listed under 1.A.h-i.)			
A. <u>Hospital Services</u> (CPC 9311)	1) None. 2) None. 3) - 100% is allowed for foreign equity, subject to 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. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>Other Human Health Services</u>	1) None. 2) None.	1) None. 2) None.	



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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 9319, except CPC 93191)	3) 100% is allowed for foreign equity, subject to the authorization by the competent authorities, which would be based on the economic need tests taking in to consideration the number of hospital, medical and health 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. 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
9. <u>TOURISM AND TRAVEL RELATED SERVICES</u>			
A. <u>Hotels and restaurants (including catering)</u> (CPC 64110, 64120 & 642, 643)	1) None. 2) None. 3) - Hotels: foreign equity is limited to 49%. For hotel management, foreign equity is limited to 70%. - Restaurants: 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.	
B. <u>Travel agencies and tour operators services</u> (CPC 7471) Excluding Umra and Hajj	1) None. 2) None. 3) Unbound. 4) Unbound.	1) None. 2) None. 3) Unbound. 4) Unbound.	



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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
services and related services (i.e. Islamic pilgrimages services and related services)			
C. <u>Tourist guides services</u> (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)			
A. <u>Entertainment Services (including theatre, live bands and circus services)</u> (CPC 9619) Only for theatre, live bands and circus services	1) None. 2) None. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	
B. <u>News Agency Services</u> (CPC 962 - Only in Dubai Media City)	1) Unbound. 2) Unbound. 3) None. 4) Unbound.	1) Unbound. 2) Unbound. 3) Unbound. 4) Unbound.	
D. <u>Sporting and Other Recreational Services</u> (Only CPC 96491- only parks and public gardens services)	1) Unbound. 2) Unbound. 3) Foreign equity is limited to 75%. 4) Unbound, except as indicated in the horizontal section.	1) Unbound. 2) Unbound. 3) None. 4) Unbound, except as indicated in the horizontal section.	
11. <u>TRANSPORT SERVICES</u>			



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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
A. <u>Maritime Transport Services</u>			
<u>International Transport</u> freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including the following: Maintenance and repair of vessels	1) None. 2) None. 3) - Freight: Foreign equity is limited to 49%. - Passengers: Foreign equity is limited to 70%. - Maintenance and repair of vessels: 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.	The following services at the port are made available to international maritime transport suppliers on non-discriminatory terms and conditions: - 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 - Emergency repair facilities - Anchorage, berth and berthing services
Maritime Auxiliary Services: Maritime cargo	1) None. 2) None.	1) None. 2) None.	



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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
handling services ⁴ - Storage and warehousing services (CPC742) - Container station and depot services⁵ - Maritime agency services⁶ - Maritime freight forwarding services⁷	3) Foreign equity is limited to 49%. ⁸ 4) Unbound, except as indicated in the horizontal section.	3) None. 4) Unbound, except as indicated in the horizontal section.	
C. <u>Air Transport Services</u> d. Maintenance and repair of aircraft and parts thereof	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	1) None. 2) None. 3) None. 4) Unbound, except as indicated in the horizontal section.	

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.

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

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.”

⁸ Operations and functions maybe subject to specific services obligations set out by operators with concession from public authorities.



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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
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.	
E. <u>Rail Transport Services</u> a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112) c. Pushing and towing services (CPC 7130) d. Maintenance and repair of rail transport equipment (CPC 8868) e. Supporting services for rail transport services (CPC 743)	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.	



ANNEX 8B
MALAYSIA - LIST OF MFN EXEMPTIONS

Sector or sub sector	Description of measure indicating its inconsistency with Article 8.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All Sectors	Liberalisation of measures affecting movement of foreign semi-skilled and unskilled workers into Malaysia may be carried out in a differentiated manner based on reasons including proximity, either contiguous or regional, religious and/or cultural compatibility	All countries	Indefinite	The measure is required to: - maintain the arrangements under existing bilateral agreements; and - ensure that the movement of foreign semi-skilled and unskilled workers contributes to the social stability and industrial harmony in Malaysia
All Sectors	Liberalisation of measures in existing or future policies limiting foreign equity or interests in companies and businesses in Malaysia shall be carried out in a preferential and differentiated manner	All countries	Indefinite	The measure would be applied in a differentiated manner to those investments that match Malaysia's specific development requirements with the abilities and facilities provided by foreign enterprises and their homecountries. The objective is to maximise economic benefits of foreign participation in the Malaysian economy.

ANNEX 8B

UAE – LIST OF MFN EXEMPTIONS

Sector or Subsector	Description of the measure indicating its inconsistency with Article 8.4	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Financial Services	Authorization for the entry/establishment/operation of foreign financial services suppliers (including banks and insurance companies) and the opening of new branches will be subject to the decision of competent authorities.	All countries	Indefinite	UAE is a small market and is already saturated. Preferential treatment, on a case-by-case basis, may have to be accorded in order to get mutually advantageous benefits for the UAE.



ANNEX 8C TELECOMMUNICATIONS SERVICES

Article 1: Scope and Definitions

1. This Annex applies to measures by Parties affecting trade in telecommunications services¹. It shall not apply to measures relating to broadcasting or to cable distribution of radio or television programming.²

2. 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 transport network; or
- (c) prevent a Party from prohibiting persons operating private networks from using their networks to supply public telecommunications transport networks or services to third parties.

3. For the purpose of this Annex:

- (a) **a regulatory authority** means the body or bodies charged with any of the regulatory tasks assigned in relation to the issues mentioned in this Annex;
- (b) **essential facilities** means facilities of a public telecommunications transport network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to supply a service;
- (c) **major supplier** means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

¹ “**Trade in telecommunications services**” shall be understood in accordance with the definitions contained in Article 8.1 (Definitions), and also includes measures in respect of the access to and use of public telecommunications networks and services.

² “**Broadcasting**” shall be defined as provided for in the relevant domestic law of each Party.

- (i) control over essential facilities; or
 - (ii) the use of its position in the market.
- (d) **public telecommunications transport network** means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;
- (e) **public telecommunications transport service** means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. 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;
- (f) **reference interconnection offer** means an interconnection offer extended by a major supplier that is sufficiently detailed to enable a supplier of a public telecommunications service to know the rates and conditions to obtain interconnection; and
- (g) **telecommunications** means the transmission and reception of signals by any electromagnetic means such as sound, data image and any combination thereof. The sector of telecommunications services does not cover the economic activity consisting of content provision which requires telecommunications services for its transport.

Article 2: Competitive Safeguards

1. Each Party shall maintain appropriate measures for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.
2. The anti-competitive practices referred to in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidization;
 - (b) using information obtained from competitors with anti-competitive results; and
 - (c) not making available to other suppliers of public telecommunications networks or services on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.



Article 3: Interconnection

1. Each Party shall ensure that suppliers of public telecommunications networks or services in its territory take appropriate steps to protect, *inter alia*:

- (a) the privacy of individuals in relation to the processing and dissemination of personal data;
- (b) the confidentiality of individual records; and
- (c) the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of telecommunications services. Data and information obtained by a telecommunications service supplier shall only be used for the purpose of providing those services.

2. Nothing in this Annex restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts, and other information protected under law.

Article 4: Universal Service

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

2. Measures by Parties governing universal service shall be transparent, objective and non-discriminatory. They shall also be neutral with respect to competition and not be more burdensome than necessary for the kind of universal service defined by the Party.

Article 5: Licensing Procedure

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

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

2. Where a license is required for the supply of a telecommunications service, and if the applicable conditions are fulfilled, the competent authority of a Party shall endeavour to grant the applicant a license 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, the competent authority of a Party shall make known to the applicant, upon request, the reason for the denial.

Article 6: Independent Regulatory Authority.

4. Each Party's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.

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

Article 7: Scarce Resources

1. Each Party shall ensure that its procedures for the allocation and use of scarce telecommunications resources, including frequencies and numbers, are carried out in an objective, timely, transparent, and non-discriminatory manner in accordance to the Party's laws and regulations. Each Party shall make publicly available the current state of allocated frequency bands, but detailed identification of frequencies allocated for specific government uses shall not be required.

2. When assigning a spectrum for commercial telecommunications services, each Party shall endeavour to rely as a rule on open and transparent process that considers the public interests.

Article 8: Resolution of Telecommunications Disputes

Each Party shall ensure that:

- (a) suppliers may submit a recourse to its regulatory authority or other relevant body to resolve disputes regarding major suppliers;
- (b) a supplier that has requested interconnection with a major supplier, has recourse at any time or after a reasonable publicly specified period of time to its regulatory authority to resolve disputes regarding appropriate terms, conditions and rates for interconnection with that major supplier within a reasonable timeframe; and
- (c) suppliers affected by the decisions of its regulatory authority have recourse to appeal to an independent administrative body and/or a court in accordance with the Party's law.

Article 9: Transparency

In the application of Article 8.9 (Domestic Regulation), each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport 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 for the preparation and adoption of standards affecting such access and use;
- (d) conditions applying to attachment of terminal or other equipment to the public telecommunications network; and
- (e) notifications, registration or licensing requirements, if any.

Article 10: Flexibility in the Choice of Technologies

1. Neither Party may prevent suppliers of public telecommunications transport services from having the flexibility to choose the technologies that they use to supply their services, including commercial mobile wireless 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 transport service.



ANNEX 8D FINANCIAL SERVICES

Article 1: Scope and Definitions

1. This Annex applies to measures by Parties affecting trade in financial services.¹
2. Article 8.1(a) (Definitions) shall not apply to services covered by this Annex.
3. In the event of any inconsistency between this Annex and any other provision in this Agreement, this Annex shall prevail to the extent of the inconsistency.
4. For the purpose of this Annex:
 - (a) **financial institution** means any financial intermediary or other juridical person that is authorized to do business and regulated or supervised as a financial institution, under the laws and regulations of the Party in whose territory it is located.
 - (b) **financial service** means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:
 - (i) Insurance and insurance-related services
 - (A) direct insurance (including co-insurance):
 - (I) life;
 - (II) non-life;
 - (B) reinsurance and retrocession;
 - (C) insurance inter-mediation, such as brokerage and agency; and
 - (D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;
 - (ii) Banking and other financial services (excluding insurance):
 - (A) acceptance of deposits and other repayable funds from the public;

¹ “Trade in financial services” shall be understood in accordance with the definition of “trade in services” contained in paragraph (u) of Article 8.1 (Definitions).



- (B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (C) financial leasing;
- (D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (E) guarantees and commitments;
- (F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (I) money market instruments (including checks, bills, certificates of deposits);
 - (II) foreign exchange;
 - (III) derivative products including, but not limited to, futures and options;
 - (IV) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (V) transferable securities;
 - (VI) other negotiable instruments and financial assets, including bullion;
- (G) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (H) money broking;
- (I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
- (J) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
- (K) provision and transfer of financial information, financial data processing and related software;



- (L) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv) above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.
- (c) **financial service supplier** means any natural or juridical person of a Party that seeks to supply or supplies financial services. The term ‘financial service supplier’ does not include a public entity.
- (d) **new financial service** means any financial service, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied and regulated in the territory of the other Party.
- (e) **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;
- (f) **services supplied in the exercise of governmental authority** means:
 - (i) activities conducted by a central bank or a 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.

For the purposes of the Article 8.1 (Definitions), if a Party allows any of the activities, referred to in subparagraphs (ii) or (iii) above, to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, “services” shall include such activities.

Article 2: Payment and Clearing Systems

Under terms and conditions that accord national treatment, each Party shall grant to financial institutions of the other Party established in its territory access to the use of



payment and clearing systems operated by public entities and to liquidity management facilities available in the normal course of ordinary business. This paragraph is not intended to confer access to a Party's lender of last resort facilities.

Article 3: Prudential Carve-Out

1. Notwithstanding any other provisions of this Chapter, a Party shall not be prevented from adopting or maintaining measures for prudential reasons including for:

(a) the protection of investors, depositors, policy-holders, policy claimants, persons to whom a fiduciary duty is owed by a financial service supplier or any similar financial market participants; or

(b) ensuring the integrity and stability of a Party's financial system.

2. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

3. Nothing in this Agreement shall be construed to require a Party to disclose information relating to personal data the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

4. For greater certainty without prejudice to other means of prudential regulation of the cross-border supply of financial services, a Party may for prudential reasons require the registration, authorization, or non-objection of cross-border suppliers of financial services of the other Party.

Article 4: Recognition

1. A Party may recognize prudential measures of a non-Party 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 between that Party and the non-Party, or may be accorded autonomously.

2. A Party that is a party to an agreement or arrangement of the type referred to in subparagraph (1) with a non-Party, whether at the time of entry into force of this Agreement or thereafter, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the Parties to the agreement or arrangement. Where a Party



accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

Article 5: New Financial Services

Recognizing the rapid development of financial services market, for greater certainty the Parties reaffirm their right to regulate and to introduce new regulations on the supply of new financial services within their territories.

Article 6: Exchange of Information

Each Party, in accordance with its applicable laws and regulations, may share information with the other Party, on the basis that such information will be used solely for supervisory purposes and provided that the confidentiality of information is maintained.

Article 7: Knowledge sharing

The Parties shall exchange knowledge, knowhow and capabilities in areas of interest to each Party, including the latest financial development technologies, Islamic finance, research and the exchange of employees for the purpose of capacity building in accordance with their domestic laws and regulations.

Article 8: Cooperation in Financial Services

The Parties agree to explore cooperation in areas of mutual interest, which may include payment linkages and sustainable finance.

Article 9: Data Processing

1. Each Party, in accordance with its applicable and prevailing laws and regulations, may permit a financial service supplier of the other Party to transfer information in electronic or other form, to be used only for the purposes for which it was shared for, into and out of its territory, for data processing where such processing is required in the ordinary course of business of such financial service supplier.
2. Nothing in this Annex restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts, and other information protected under its applicable laws and regulations.



Article 10: Specific Exceptions

1. For greater certainty, nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by the Party's domestic regulation, by financial service suppliers in competition with public entities or private institutions.
2. For greater certainty, nothing in this Agreement applies to activities or measures conducted or adopted by a central bank or monetary, exchange rate or credit authority or by any other public entity in pursuit of monetary and related credit or exchange rate policies.
3. For greater certainty, nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services for the account or with the guarantee or using the financial resources of the Party, or its public entities, except when those activities may be carried out, as provided by the Party's domestic regulation, by financial service suppliers in competition with public entities or private institutions.
4. Notwithstanding Article 8.11 (Payments and Transfers), nothing in this Annex shall be construed to prevent a Party from adopting measures that limits transfers by a financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

Article 11: Expedious Application Procedures

1. Where a license is required for the supply of financial services, and if the applicable requirements are fulfilled, the competent authorities of a Party shall reach an administrative decision on an application, within six months after the submission of the application is considered complete under that Party's domestic laws and regulations.
2. Where it is not practicable for such a decision to be made within six months, the competent authority shall notify the applicant without undue delay the status of application, based on the applicant's request and shall endeavour to make the decision within a reasonable period of time thereafter.



3. If the competent authorities of a Party require additional information from the applicant in order to process its application, they shall notify the applicant without undue delay, in line with its laws and regulation.

Article 12: Dispute Settlement

Panels established pursuant to Chapter 16 (Dispute Settlement) for disputes related to financial services suppliers and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.



CHAPTER 9

DIGITAL TRADE

Article 9.1: Definitions

For purposes of this Chapter:

- (a) **electronic 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;
- (b) **electronic signature** means data in electronic form that is in, affixed to, or logically 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 or message;
- (c) **electronic transmission** or **transmitted electronically** means a transmission made using any electromagnetic means, including by photonic means;
- (d) **government data** means data (i) held by the central government, and (ii) public disclosure of which is not restricted under domestic law and which a Party makes digitally available for public access and use;
- (e) **metadata** means structural or descriptive information about data such as content, format, source, rights, accuracy, provenance, frequency, periodicity, granularity, publisher or responsible party, contact information, method of collection and context;
- (f) **personal data** means any information, including data, about an identified or identifiable natural person;
- (g) **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
- (h) **unsolicited commercial electronic message** means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.



Article 9.2: Objectives

1. The Parties recognise the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, the importance of frameworks that promote trust and 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 9.3: Scope

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 to:
 - (a) government procurement; or
 - (b) information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection.
3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the obligations contained in the relevant provisions of Chapter 8 (Trade in Services) and its Annexes and Chapter 10 (Investment Facilitation), including any exceptions or limitations set out in this Agreement that are applicable to those obligations.

Article 9.4: Customs Duties

1. No Party shall impose customs duties on digital or electronic transmissions, including content transmitted electronically, between a person of one Party and a person of another Party.
2. The practice referred to paragraph 1 is in accordance with the *WTO Ministerial Decision of 17 June 2022* in relation to the Work Programme on Electronic Commerce (WT/MIN(22)/32).
3. Each party may adjust its practice referred to in paragraph 1 with respect to any further outcomes in the WTO Ministerial Decisions on customs duties on electronic transmissions within the framework of the Work Programme on Electronic Commerce.
4. The Parties shall review this Article in light of any further WTO Ministerial Decisions in relation to the Work Programme on Electronic Commerce.



5. For greater certainty, this Article shall not preclude a Party from imposing internal taxes, fees or other charges on content transmitted digitally or electronically, provided that such taxes, fees or charges are imposed in a manner consistent with this Agreement.

Article 9.5: 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 23 November 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 administration documents.

Article 9.6: Electronic Signatures and Electronic Authentication

1. Except in circumstances otherwise provided for under its law, a Party shall not deny the legal validity of a signature solely on the basis that the signature is in digital or electronic form.

2. Neither Party shall adopt or maintain measures regarding authentication that would:

- (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; 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 meets certain performance standards or is certified by an authority accredited in accordance with its law.

4. The Parties shall encourage the use of interoperable means of authentication.



Article 9.7: Paperless Trading

Each Party shall endeavour to:

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

Article 9.8: Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, and fraudulent commercial practices when they engage in digital trade.
2. Each Party shall endeavour to adopt or maintain consumer protection laws to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in digital trade.¹

Article 9.9: Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting the personal data of persons who conduct or engage in electronic transactions and the contribution that this makes to enhancing consumer confidence in digital trade.
2. To this end, each Party shall endeavour to adopt or maintain a legal framework that provides for the protection of the personal data of the users of digital trade.² 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 9.10: Principles on Access to and Use of the Internet for Digital Trade

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

¹ For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as generally-applicable consumer protection laws or regulations or sector- or medium-specific laws or regulations regarding consumer protection.

² For greater certainty, a Party may comply with the obligation in this paragraph by adopting or maintaining measures such as a comprehensive privacy, personal information or personal data protection laws, sector-specific laws covering privacy, or laws that provide for the enforcement of voluntary undertakings by enterprises relating to privacy.



- (a) access and use services and applications of their choice, unless prohibited by the Party's law; and
- (b) connect their choice of devices to the internet, provided that such devices do not harm the network and are not otherwise prohibited by the Party's law.

Article 9.11: Unsolicited Commercial Electronic Messages

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

Article 9.12: Cross-Border Flow of Information

1. The Parties recognise that each Party may have its own regulatory requirements concerning the transfer of information by electronic means.
2. A Party shall not prevent cross-border transfer of information by electronic means where such activity is for the conduct of the business of a covered person.
3. Nothing in this Article shall prevent a Party from adopting or maintaining:
 - (a) any measure inconsistent with paragraph 2 that it considers necessary to achieve a legitimate public policy objective, provided that the measure is not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade; or
 - (b) any measure that it considers necessary for the protection of its essential security interests. Such measures shall not be disputed by the other Party.



Article 9.13: Open Government Data

1. The Parties recognise that facilitating public access to and use of government information and data contributes to stimulating economic and social benefit, competitiveness, productivity improvements and innovation. To the extent that a Party chooses to make available government information and data to the public, it shall endeavour to ensure –

- (a) that the information is appropriately anonymised, contains descriptive metadata and is in a machine readable and open format that allows it to be searched, retrieved, used, reused and redistributed freely by the public; and
- (b) to the extent practicable, that the information is made available in a spatially enabled format with reliable, easy to use and freely available Application Programming Interfaces (“APIs”) and is regularly updated.

2. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to and use of government data, with a view to enhancing and generating business and research opportunities.

3. For greater certainty, this Article is without prejudice to Party’s laws and regulations including but not limited to intellectual property and personal data protection.

Article 9.14: Electronic Invoicing

1. The Parties recognise the importance of electronic invoicing to increase the efficiency, accuracy and reliability of commercial transactions. Each Party also recognises the benefits of ensuring that the systems used for electronic invoicing within its territory are interoperable with the systems used in the other Party’s territory.

2. Each Party shall endeavour to ensure that the implementation of measures related to electronic invoicing in its territory supports cross-border interoperability between the Parties’ electronic invoicing frameworks. To this end, each Party shall endeavour to base its measures relating to electronic invoicing on international frameworks.

3. The Parties recognise the economic importance of promoting the global adoption of electronic invoicing systems, including interoperable international frameworks. To this end, the Parties shall endeavour to –

- (a) promote, encourage, support or facilitate the adoption of electronic invoicing by enterprises;
- (b) promote the existence of policies, infrastructure and processes that support electronic invoicing;



- (c) generate awareness of, and build capacity for, electronic invoicing; and
- (d) share best practices and promote the adoption of interoperable international electronic invoicing systems.

Article 9.15: Electronic Payments

1. Recognising the rapid growth of electronic payments, the Parties shall endeavour to support the development of efficient, safe and secure cross-border electronic payments by:

- (a) fostering the adoption and use of internationally accepted standards for electronic payments;
- (b) promoting interoperability and the inter-connection of electronic payment infrastructures; and
- (c) encouraging innovation and collaboration in electronic payments services.

2. To this end and in accordance with their respective laws and regulations, each Party shall endeavour –

- (a) to make publicly available, its laws and regulations of general applicability relating to electronic payments, including in relation to regulatory approval, licencing requirements, procedures and technical standards;
- (b) to finalise decisions on regulatory or licencing approvals relating to electronic payments in a timely manner;
- (c) not to arbitrarily or unjustifiably discriminate between financial institutions and other payment service providers as applicable in relation to access to services and infrastructure necessary for the operation of electronic payment systems;
- (d) to take into account, for relevant electronic payment systems, internationally accepted payment standards to enable greater interoperability between payment systems;
- (e) to facilitate the use of open platforms and architectures such as tools and protocols provided for through APIs and encourage financial institutions and other payment service providers as applicable to safely and securely make APIs for their products and services available to third parties, where possible, to facilitate greater interoperability, innovation and competition in electronic payments; and
- (f) to facilitate innovation and collaboration, and recognise the importance of enabling the introduction of new financial and electronic payment products and services in a timely manner, such as through adopting regulatory and industry sandboxes.



Article 9.16: Cooperation

1. Recognising the importance of digital trade to their respective economies, the Parties shall endeavour to maintain a dialogue on regulatory matters relating to digital trade with a view to sharing information and experiences, as appropriate, including on related laws, regulations, and their implementation, and best practices with respect to digital trade, including but not limited to:

- (a) online consumer protection;
- (b) personal data protection;
- (c) unsolicited commercial electronic messages;
- (d) electronic signatures and electronic authentication;
- (e) intellectual property concerns with respect to digital trade;
- (f) challenges for small and medium-sized enterprises in digital trade;
- (g) digital government;
- (h) transformative technologies including artificial intelligence and blockchain;
- (i) digital identities; and
- (j) other areas of mutual interest between the Parties.

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

- (a) building the capabilities of their governmental agencies responsible for computer security incident response; and
- (b) using existing collaboration mechanisms to cooperate on matters related to cyber security.



CHAPTER 10

INVESTMENT FACILITATION

Article 10.1: UAE-Malaysia Promotion and Protection of Investments

The Parties note the existence of and reaffirm the rights and obligations under the *Agreement Between the Government of the United Arab Emirates and the Government of Malaysia* for the Promotion and Protection of Investments, signed at Kuala Lumpur, on 11 October 1991 (UAE-Malaysia Bilateral Investment Agreement) and any subsequent amendments thereto.

Article 10.2: Promotion and Facilitation of Investments

1. The Parties affirm their desire to promote an attractive investment climate and expand trade in products and services. Consistent with Article 2 (Promotion and Protection of Investments) of the UAE-Malaysia Bilateral Investment Agreement, the Parties shall take appropriate measures to encourage and facilitate the exchange of goods and services and to secure favourable conditions for long-term economic development and diversification of trade between the two countries.

2. The Parties shall endeavour to publish or otherwise make publicly available its laws, regulations and international agreements that may affect the investments of investors of the other Party. Each Party shall endeavour to simplify procedures for investment applications. When a Party has admitted an investment on its territory, it shall endeavour to provide, in accordance with its laws and regulations, necessary authorisations in connection with such investment.

Article 10.3: Technical Council

The Parties shall establish a United Arab Emirates-Malaysia Technical Council on Investment (the Council), which shall be composed of representatives of both Parties. The United Arab Emirates will be chaired by Ministry of Finance and Malaysia will be chaired by Ministry of Investment, Trade and Industry. The Council may establish working groups as the Parties deem necessary.

Article 10.4: Objectives of the Council

The objectives of the Council are as follows:

- (a) to promote and enhance investment facilitation and economic cooperation between the Parties;
- (b) to monitor trade and investment relations, to identify opportunities for expanding investment and to identify issues relevant to investment that may be appropriate for negotiation in an appropriate forum;



- (c) to hold consultations on specific investment matters of interest to the Parties;
- (d) to work toward the enhancement of investment flows;
- (e) to identify and work toward the removal of impediments to investment flows; and
- (f) to seek the views of the private sector, where appropriate, on matters related to the work of the Council.

Article 10.5: Role of the Council

The Council shall meet at such times and venues as agreed by the Parties, but the Parties shall endeavour to meet no less than once per year. A Party may refer a specific trade or 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 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 to provide for an opportunity for the Council to discuss a matter before taking actions that could adversely affect the trade or investment interests of the other Party.

Article 10.6: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



CHAPTER 11

GOVERNMENT PROCUREMENT

Article 11.1: Objectives

The Parties recognise the importance of developing cooperation between the Parties and the promotion of transparency of laws, regulations and procedures in the field of government procurement. The Parties recognise the role of government procurement in furthering the economic integration of Parties to promote growth and employment.

Article 11.2: Scope

This Chapter shall apply to the laws, regulations and procedures of a Party regarding government procurement implemented by its central government entities, as defined or notified by that Party for the purposes of this Chapter.

Article 11.3: Transparency

1. Each Party shall:

- (a) make publicly available its laws and regulations; and
- (b) endeavour to make publicly available its procedures,

regarding government procurement, which may include information on where tender opportunities are published.

2. To the extent possible and as appropriate, each Party endeavours to make available and update the information referred to in paragraph 1 through electronic means.

3. Each Party may specify in Annex 11A (Paper or Electronic Means Utilised by Parties for the Publication of Transparency Information) the paper or electronic means utilised by that Party to publish the information referred to in paragraph 1.

4. Each Party may make the information referred to in paragraph 1 available in the English language.

Article 11.4: Cooperation

The Parties endeavour to cooperate on matters relating to government procurement with a view to achieving a better understanding of each Party's respective government procurement systems. Such cooperation may include:

- (a) exchanging information, to the extent possible, on Parties' laws, regulations and procedures and any modifications thereof;



- (b) providing training, technical assistance, or capacity building to Parties and sharing information on these initiatives as provided for in Chapter 14 (Economic Cooperation);
- (c) sharing information, where possible, on best practices, including those in relation to small and medium enterprises; and
- (d) sharing information, where possible, on electronic procurement systems.

Article 11.5: Review

The Parties may review this Chapter within the period stipulated in Article 19.5 (General Review), with a view to improving this Chapter in the future to facilitate government procurement, as agreed by the Parties.

Article 11.6: Contact Points

Each Party shall, within 30 days of the date of entry into force of this Agreement for that Party, designate one or more contact points to facilitate cooperation and information sharing under this Chapter and notify the other Parties of the relevant details of that contact point or those contact points. Each Party shall promptly notify the other Parties of any change regarding the relevant details of its contact point or contact points.

Article 11.7: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



ANNEX 11A
PAPER OR ELECTRONIC MEANS UTILISED BY PARTIES FOR THE
PUBLICATION OF TRANSPARENCY INFORMATION

Paper or electronic means utilised for the publication of laws, regulations, general application, and procedures regarding government procurement covered by this Agreement:

For United Arab Emirates:

- (a) laws and regulations: <https://mof.gov.ae/general-revenue-and-expenditure/>
- (b) Digital Procurement Platform: <https://mof.gov.ae/government-procurement-operations/>
- (c) supplier registration: <https://mof.gov.ae/supplier-registration-in-federal-supplier-register/>

For Malaysia:

- (a) <https://www.treasury.gov.my>
- (b) <https://myprocurement.treasury.gov.my>



CHAPTER 12 INTELLECTUAL PROPERTY RIGHTS

SECTION A: GENERAL PROVISIONS

Article 12.1: Definition

For the purposes of this Chapter, **intellectual property** embodies copyright and related rights, patents and utility models, trademarks, industrial designs, layout-designs (topographies) of integrated circuits, geographical indications, plant varieties and protection of undisclosed information.

Article 12.2: Objectives

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

Article 12.3: Principles

1. Appropriate measures, provided that they are consistent with this Chapter, may be needed to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.
2. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and 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.

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 laws and regulations 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 obligations set out in the following multilateral agreements:
 - (a) TRIPS Agreement;
 - (b) the *Patent Cooperation Treaty* done at Washington on 19 June 1970, as amended on 28 September 1979 and modified on 3 February 1984 and 3 October 2001;
 - (c) the *Paris Convention for the Protection of Industrial Property* done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967 and amended on 28 September 1979;
 - (d) the *Berne Convention for the Protection of Literary and Artistic Works* done at Berne on 9 September 1886, as revised at Paris on 24 July 1971 and amended on 28 September 1979 (Berne Convention);
 - (e) the *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks* adopted at Madrid on 27 June 1989, as amended on 3 October 2006 and 12 November 2007;
 - (f) the *WIPO Performances and Phonograms Treaty* adopted in Geneva on 20 December 1996 (WPPT);
 - (g) the *WIPO Copyright Treaty* adopted in Geneva on 20 December 1996 (WCT);
 - (h) the *Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure* done at Budapest on 28 April 1977, as amended on 26 September 1980; and
 - (i) the *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who are Blind, Visually Impaired, or Otherwise Print Disabled* adopted in Marrakesh on 27 June 2013 (Marrakesh Treaty).
2. Each Party shall endeavour to ratify or accede to the *1991 Act of International Convention for the Protection of New Varieties of Plants* as revised at Geneva on 19 March 1991.

Article 12.6: Intellectual Property and Public Health

The Parties recognise the principles established in the *Declaration on The TRIPS Agreement and Public Health* adopted on 14 November 2001 (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 Agreement.
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 laws and regulations, to make general 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 shall endeavour to make available such information in English language.

Article 12.9: Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided, 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

Each Party shall be free to establish its own regime for exhaustion of intellectual property rights.

SECTION B: COOPERATION

Article 12.11: Cooperation Activities and Initiatives

1. 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.
2. 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 intellectual property law and polices;
 - (b) training and capacity building programs;
 - (c) promoting the role of IP rights protection in innovation, technology transfer, commercialization of innovation;
 - (d) enforcement of intellectual property rights; and
 - (e) other areas of collaborations mutually agreed by the Parties.

SECTION C: TRADEMARKS

Article 12.12: Types of Signs Registrable as Trademarks

No Party shall require, as a condition of registration, that a sign be visually perceptible, nor shall a Party deny registration of a trademark only on the ground that the sign of which it is composed is a sound. Additionally, each Party shall make best efforts to register scent marks. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trademark.



Article 12.13: Collective and Certification Marks

Each Party shall provide that trademarks include collective marks and certification marks. A Party is not obligated to treat certification marks as a separate category in its laws and regulations, provided that those marks are protected. Each Party shall also provide that signs that may serve as geographical indications are capable of protection under its trademark system¹ in accordance with its laws and regulations.

Article 12.14: 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, including subsequent geographical indications,^{2,3} 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.

Article 12.15: 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 12.16: 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 6 *bis* 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,⁴ whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a

¹ Consistent with the definition of a geographical indication in Article 12.24, any sign or combination of signs shall be eligible for protection under one or more of the legal means for protecting geographical indications, or a combination of such means.

² For greater certainty, the exclusive right in this Article applies to cases of unauthorised use of geographical indications with goods for which the trademark is registered, in cases in which the use of that geographical indication in the course of trade would result in a likelihood of confusion as to the source of the goods.

³ For greater certainty, the Parties understand that this Article should not be interpreted to affect their rights and obligations under Articles 22 and 23 of the TRIPS Agreement.

⁴ 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.



connection between those goods or services and the owner of the trademark and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party recognises the importance of the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks* as adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO September 20 to 29, 1999.

4. 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 trademark⁵, for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide such measures including in cases in which the subsequent trademark is likely to deceive.

Article 12.17: Procedural Aspects of Examination, Opposition and Cancellation

Each Party shall provide a system for the examination and registration of trademarks which includes among other things:

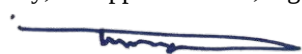
- (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;
- (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal and to make a judicial 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 12.18: Electronic Trademarks System

Each Party shall provide –

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

⁵ 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.



Article 12.19: 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 on 15 June 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 Classification⁶; 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 12.20: 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 12.21: 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.

Article 12.22: 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:

⁶ 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.



- (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 laws and regulations and, if applicable, relevant administrator policies regarding the protection of privacy and personal data.

SECTION D: COUNTRY NAMES

Article 12.23: 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 12.24: Protection of Geographical Indications

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. The 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.



4. If a Party grants protection to a geographical indication, the protection shall commence no earlier than the filing date⁷ or the registration date in that Party according to the laws and regulations of each Party.

Section F: Patents⁸

Article 12.25: Grace Period for Patents

Each Party shall disregard information contained in public disclosure of a patent related to an application to register a patent 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.

Article 12.26: Procedural Aspects of Examination, Opposition and Invalidation of Certain Registered Patent

Each Party shall provide a system for the examination and registration of patents 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 patent;
- (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;
- (c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent and in addition may provide an opportunity for interested parties to oppose the registration of patent; and
- (d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 12.27: Amendments, Corrections and Observations

⁷ For greater certainty, the filing date referred to in this Article includes, as applicable, the priority filing date under the Paris Convention.

⁸For greater certainty, patent may include utility model in accordance with each Party's laws and regulations.



1. Each Party shall provide an applicant for patent 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 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 right as a whole.⁹

Article 12.28: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

Section G: Industrial Design

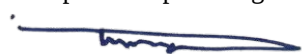
Article 12.29: Industrial Design Protection

1. Each Party 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. Each Party shall ensure adequate and effective protection of industrial designs and also confirms that protection for industrial designs is available for designs:
 - (a) embodied in a part of an article; or, alternatively,
 - (b) having a particular regard, where appropriate, to a part of an article in the context of the article as a whole.
3. The duration of protection available for registered industrial designs shall amount to at least 20 years from the date of filing.
4. This Article is subject to Articles 25 and 26 of the TRIPS Agreement.

Article 12.30: Grace Period for Industrial Design

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—

⁹ It is understood that the amendments or corrections which do not change or expand the scope of the right means that the scope of the patent right stays the same as before or is reduced.



- (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 6 months prior to the date of filing of the application.

Article 12.31: Procedural Aspects of Examination, Opposition and Invalidation of Certain Registered Industrial Design

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

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

Article 12.32: Amendments and Corrections

Each Party shall provide a right holder of 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 industrial design right as a whole.¹⁰

Article 12.33: Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of the 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 12.34: General Provision

¹⁰ It is understood that the amendments or corrections which do not change or expand the scope of the right means that the scope of the industrial design right stays the same as before or is reduced.



1. Without prejudice to the obligations set out in the international agreements to which the Parties are parties, each Party shall, in accordance with its laws and regulations, grant and ensure adequate and effective protection to the authors of works and to performers, producers of phonograms and audio-video fixations and owner of broadcast work for their works, performances, phonograms, audio-video fixations and broadcasts, respectively.
2. In addition to the protection provided for in the international agreements to which the Parties are parties or which the Parties shall ratify or accede to under the Agreement, each Party shall:
 - (a) grant and ensure protection as provided for in Articles 5, 6, 7, 8 and 10 of the WPPT, *mutatis mutandis*, to performers for their audio-visual and visual performances; and
 - (b) grant and ensure protection as provided for in Articles 11 through 14 of the WPPT, *mutatis mutandis*, to producers of audio-video fixations.
3. Each Party shall ensure that the owner of broadcast work has at least the exclusive right to control the recording, the reproduction, and the rebroadcasting, of the whole or a substantial part of the broadcast, and the rebroadcasting by wireless means of broadcasts.
4. Each Party may, in its laws and regulations, provide for the same kinds of limitations or exceptions with regard to the protection of performers for their visual and audio-visual performances, to the protection of producers of audio-video fixations and of owner of broadcast work as it provides for, in its laws and regulations, in connection with the protection of copyright in literary and artistic works.

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 the 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 beginning of the calendar year next following the year in which the performance was fixed;
- (c) the term of protection to be granted to producers of phonograms and of audio-video fixations under the Agreement shall last, at least, until the end of a period of 50 years computed from the beginning of the calendar year next following the year in which the phonogram and audio-video fixations was published, or failing such publication within 50 years from fixation of the phonogram and audio-video fixations, 50 years from the end of the year in which the fixation was made; and



- (d) the term of protection to be granted to owner of the broadcast work under this Agreement shall last, at least, 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.^{11, 12}

Article 12.38: Contractual Transfers

Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right¹³ 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.¹⁴

¹¹ 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).

¹² For greater certainty, a use that has commercial aspects may in appropriate circumstances be considered to have a legitimate purpose under Article 12.36.

¹³ For greater certainty, this provision does not affect the exercise of moral rights.

¹⁴ 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.

Article 12.39: 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 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 12.40: 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 I: ENFORCEMENT

Article 12.41: General Obligation in Enforcement

Each Party shall ensure that enforcement procedures as specified in this Section are available under its laws and regulations 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 12.42: Border Measures

1. Each Party shall, in conformity with its laws 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 of 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 laws and regulation.



CHAPTER 13

SMALL AND MEDIUM-SIZED ENTERPRISES

Article 13.1: General Principles

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

Article 13.2: Information Sharing

1. Each Party shall promote the sharing of information related to this Agreement that is relevant to SMEs, including through the establishment and maintenance of a publicly accessible information platform and through information exchange to share knowledge, experiences and best practices among the Parties.
2. The information to be made publicly accessible referred to in Paragraph 1 will include the following:
 - (a) the full text of this Agreement;
 - (b) information on trade and investment-related laws and regulations that each Party considers relevant to SMEs, such as:
 - (i) customs regulations, procedures, or enquiry points;
 - (ii) regulations or procedures concerning intellectual property, trade secrets and patent protection rights;
 - (iii) technical regulations, standards, quality or conformity assessment procedures;
 - (iv) sanitary or phytosanitary measures relating to importation or exportation; and
 - (v) foreign investment regulations;
 - (c) additional business-related information that each Party considers useful for SMEs interested in benefitting from the opportunities provided by this Agreement.
3. Each Party shall make publicly accessible the information referred to in Paragraph 1, on a website established by the Party.



4. Where, in accordance with Paragraph 3, a Party makes information publicly accessible, including through online means, that information may include links to any equivalent websites of the other Parties.
5. Each Party shall, as appropriate, review the information referred to in Paragraph 2 and the links referred to in Paragraph 4 to ensure that the information provided is accurate and up-to-date.
6. Each Party shall work towards ensuring that information made publicly accessible for SMEs. Where possible, each Party shall endeavour to make the information referred to in Paragraph 2 available in the English language.

Article 13.3: Cooperation

1. With a view to more robust cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities and in particular shall –
 - (a) promote cooperation between the Parties, to create an international network for sharing best practices, exchanging market research and promoting SME participation in international trade, as well as business growth in local markets;
 - (b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, as well as start-ups and promote partnership among these SMEs and their participation in international trade;
 - (c) enhance its cooperation with the other Party to exchange information and best practices in areas including improving SME access to capital and credit, SME participation in covered government procurement opportunities and helping SMEs adapt to changing market conditions;
 - (d) encourage participation in any platform as appropriate, for business entrepreneurs and counsellors to share information and best practices to help SMEs link with international suppliers, buyers and other potential business partners; and
 - (e) any other area of cooperation as appropriate agreed between both Parties.
2. Cooperation activities undertaken under this Chapter are subject to the availability of resources and any terms and conditions agreed between the Parties.

Article 13.4: Sub-Committee on SME Issues

1. The Parties hereby establish the Sub-Committee on SME Issues (SME Sub-Committee), comprising national and local government representatives of each Party.



2. The SME Sub-Committee shall –

- (a) identify ways to assist SMEs of the Parties to take advantage of the commercial opportunities and benefits under this Agreement. This may include 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;
- (b) consider any other matters pertaining to SMEs as appropriate and as agreed by the Parties, including any issues raised by SMEs regarding their ability to benefit from this Agreement;
- (c) review and coordinate its work program with the work of other Sub-Committees, 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;
- (d) facilitate the development of programs to assist SMEs to participate and integrate effectively into the Parties' regional and global supply chains;
- (e) update the Joint Committee as required and make recommendations as appropriate; and
- (f) decide on appointment of respective contact points as appropriate.

3. The SME Sub-Committee shall convene within one year after the date of entry into force of this Agreement and thereafter meet annually, unless the Parties decide otherwise.

4. The SME Sub-Committee may seek to collaborate with appropriate experts and international donor organizations in carrying out its programs and activities.

Article 13.5: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



CHAPTER 14

ECONOMIC COOPERATION

Article 14.1: Objectives

1. The Parties reaffirm the importance of economic cooperation activities between them and shall promote cooperation activities under this Agreement, in areas of mutual interest, for their mutual benefit, with the aim to liberalize and facilitate trade and investment between the Parties and foster economic growth.
2. Economic cooperation under this Chapter, 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.

Article 14.2: Scope

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 as set out in the Implementing Arrangement to be agreed by the Parties and those further developed in the Work Programme. Parties shall identify and develop cooperative activities which are capable of providing added value to the bilateral relationship after the date of entry into force of this Agreement.
2. The Parties shall explore and undertake economic cooperation activities, that shall initially focus, on the following areas:
 - (a) manufacturing industries;
 - (b) agriculture, forestry and fisheries;
 - (c) tourism;
 - (d) energy;
 - (e) the global value chains;
 - (f) trade and investment promotion
 - (g) intellectual property;
 - (h) information and communication technology;
 - (i) capacity building and technical assistance;
 - (j) competition;



- (k) SME; and
- (l) other matters, as agreed upon among the parties.

3. The Parties may agree in the Annual Work Programme on Economic Cooperation Activities to modify the above list, including by adding other areas for economic cooperation.

4. Economic cooperation between the Parties should contribute to achieving the objectives of this Agreement through the identification and development of cooperation initiatives capable of providing added value to the bilateral relationship, taking into account on-going efforts and resources available of the Parties.

Article 14.3: Annual Work Program on Economic Cooperation Activities

1. The Sub-Committee on Economic Cooperation shall adopt an Annual Work Programme on Economic Cooperation Activities (hereinafter “Annual Work Programme”) based on proposals submitted by the Parties which may include fields and forms of cooperation, contact points, and if applicable, timeframes for the fulfilment of economic cooperation.

2. Each activity in an Annual Work Programme developed under this Chapter shall –

- (a) be guided by the objectives agreed in Article 14.1;
- (b) be related to trade or investment and support the implementation of this Agreement;
- (c) involve both Parties;
- (d) address the mutual priorities of the Parties; and
- (e) avoid duplicating existing economic cooperation activities.

The Annual Work Programme shall include periodic reporting to Parties, and shall be subjected to periodic review and modification from time to time by the Joint Committee.

Article 14.4: Competition Policy

1. The Parties shall endeavour to promote competition in markets through cooperation that includes sharing of the relevant experiences, expertise and non-confidential information on the development and implementation of competition law and policy, subject to their domestic laws and regulations.

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 uphold, maintain and enforce its domestic competition laws and regulations.



Article 14.5: 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 Annual Work Programme.

Article 14.6: Forms of Cooperation

The Parties will endeavour to encourage technical, technological and scientific economic cooperation in a manner as agreed by the Parties and in accordance with the laws and regulations of the Parties, through the following ways:

- (a) joint organisation 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 sector 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 modernisation to other countries through UAE's Government Experience Exchange Programme;
- (e) promote joint business initiatives between entrepreneurs of the Parties; and
- (f) any other form of cooperation that may be agreed by the Parties.

Article 14.7: Sub-Committee on Economic Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Sub-Committee on Economic Cooperation ("Sub-Committee") which shall comprise of Government representatives of the Parties.
2. The Sub-Committee shall undertake the following functions:
 - (a) monitor and assess the implementation of this Chapter;
 - (b) identify new opportunities and agree on new ideas for prospective cooperation or capacity building activities;
 - (c) formulate and develop Annual Work Programme proposals and their implementation mechanisms;



- (d) coordinate, monitor and review progress of the Annual Work Programme to assess its overall effectiveness and contribution to the implementation and operation of this Chapter;
 - (e) suggest amendments or modification if deemed necessary to the Annual Work Programme through periodic evaluations;
 - (f) cooperate with other Sub-Committees 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; and
 - (g) report to and if deemed necessary, consult with the Joint Committee in relation to the implementation and operation of this Chapter.
3. In order to ensure the proper functioning of the Sub-Committee, each Party shall designate a contact point within a time as agreed between parties. Each Party will notify the other Party promptly of any change of contact point.
4. The Sub-Committee shall convene its inaugural meeting within a time to be agreed by the parties and subsequently meet at a venue and time to be agreed by the Parties.

Article 14.8: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



CHAPTER 15 ISLAMIC ECONOMY

Article 15.1: Definition

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

- (a) **halal** means permissible in accordance with Halal rules in Islamic shariah; and
- (b) **Islamic Economy** means economic activities and processes, including inter alia securing, producing, trading, disseminating, investing and financing of goods and services, that are in accordance with Islamic rules and principles.

Article 15.2: Objectives and Scope

1. This Chapter is based on the principles of cooperation, common values and interests, considering the differences in the level of development, as appropriate.
2. The Parties recognise that the various sectors of Islamic Economy include but are not limited to:
 - (a) raw materials;
 - (b) food and beverages;
 - (c) pharmaceuticals and nutraceuticals;
 - (d) cosmetics and personal care;
 - (e) modest fashion;
 - (f) tourism;
 - (g) media and recreation;
 - (h) logistics services; and
 - (i) Islamic finance.
3. The Parties recognise that all sectors of the Islamic Economy are interdependent and mutually reinforcing the industry's growth, promotion, and development. Both Parties recognise that promoting the development of the Islamic Economy can be an engine for sustainable economic growth and diversification.



4. The Parties shall strive to facilitate and promote investment, financing, trade-in, and dissemination of, goods and services that contribute to the development of the Islamic Economy.
5. The Parties shall endeavour to expand bilateral trade volumes, knowledge transfer, and investment of the Islamic Economy to achieve desired outcomes and fully tap the market potential of the Islamic Economy.
6. The Parties underline the importance of promoting inclusive economic growth through supporting the contribution of micro, small, and medium-sized enterprises in the Islamic Economy.
7. The Parties agree that sectors related to Islamic Economy must be provided with capacity-building programs to support Islamic Economy development.
8. The Parties emphasise the importance of information, innovation, education, training, research, empowerment programs and digitalisation in multiple sectors of the Islamic Economy at all levels to contribute to Islamic Economy development.
9. The Parties agree to exchange views and cooperate in this area, either bilaterally, regionally or multilaterally.
10. Except as otherwise provided, this Chapter applies to various aspects of the Islamic Economy in all its multi-dimensions.

Article 15.3: Rights and Obligations

Each Party reserves the right to supervise its Islamic Economic sectors in accordance with its laws and regulations, and its national interests, consistent with the rights and obligations of both Parties under this Agreement.

Article 15.4: Cooperation on Mutual Recognition of Halal Certification

1. Subject to the Parties' laws, regulations and national policies, the Parties recognise the importance of cooperation on mutual recognition of halal certification through the following means:
 - (a) strengthening and promoting the cooperation on shariah and technical procedures in halal certification between the Parties; and
 - (b) facilitating movement of local products from both countries through mutual recognition of halal certification of local products exported between the two countries.
2. The above means will be achieved through a memorandum of cooperation between the Parties.



Article 15.5: Cooperation in Halal Goods and Services

1. The Parties recognise the importance of developing sectors relating to halal goods and services in a manner consistent with Article 15.2.
2. Subject to laws and regulations enforced in the respective countries, the Parties shall cooperate to –
 - (a) promote and provide necessary support for economic cooperation between enterprises of halal products and Muslim-friendly services that operate in both Parties' territories, in accordance with their respective laws and regulations;
 - (b) facilitate and promote cross-border investment between both Parties that contribute to the development of sectors related to halal products and Muslim-friendly services that include but are not limited to halal industrial parks or estates, halal ports, special economic zones for Muslim-friendly tourism and other supporting infrastructures for the halal industry;
 - (c) develop and implement the effective and integrated value chain of halal goods and Muslim-friendly services between both Parties' territories;
 - (d) establish international halal hubs in regions of each Party to expand economic cooperation on the Islamic Economy with other Organisation of Islamic Cooperation member States;
 - (e) develop and promote a halal assurance system on a halal industrial estate for securing domestic needs and reaching the export potential market of both Parties; and
 - (f) develop guiding principles, technical guidance or best practices to advance halal products and Muslim-friendly services sectors.

Article 15.6: Islamic Finance

The Parties recognise the importance of developing sectors of Islamic finance, where they shall endeavour to –

- (a) promote and facilitate the utilisation of Islamic finance for cross-border investments and activities within the Islamic Economy sectors;
- (b) provide ease of doing business to Islamic financial institutions and related professional service providers, including facilitating license to operate and business process support, in compliance with the Parties' laws and regulations;



encourage integration of sustainable practices with Islamic finance and effective utilisation of Islamic social finance instruments such as zakat and waqf;

- (c) promote greater cooperation between both Parties to foster greater harmonisation of practices especially for cross-border investments and activities;
- (d) enhance the Parties' global thought leadership and innovation in Islamic finance through collaboration in research and development, capacity building, knowledge sharing, events, publications, and any other manner deemed essential by the Parties; and
- (e) examine other areas for mutual collaboration and cooperation as may be identified or agreed to by the Parties from time to time.

Article 15.7: Micro, Small and Medium Enterprises

The Parties recognise the importance of developing SMEs operating in sectors of the Islamic Economy, in accordance with the promotion of inclusive growth, where they agree to cooperate to:

- (a) provide effective literacy and empowerment programs to strengthen and upscale SMEs of the Islamic Economy; and
- (b) integrate SMEs into the global value chain of sectors of Islamic Economy between both Parties' territories.

Article 15.8: Digital Islamic Economy

1. The Parties recognise the importance of digitalisation of Islamic Economy.
2. The Parties agree to cooperate in relation to expanding all aspects of the digital Islamic Economy between both Parties that include but are not limited to the centre of Islamic economy, integrated information system or digitalised value chain for halal traceability, digital Islamic Economy ecosystem, incubator facilities and Shariah-compliant venture capital for digital start-ups in Islamic Economy.

Article 15.9: Cooperation in Research, Innovation and Human Resources

1. The Parties agree to strengthen their cooperation on jointly enhancing human resource capabilities and collaborating on research and innovation to achieve a global competitive edge in sectors of the Islamic Economy.



2. For paragraph 1, the Parties agree to cooperate in initiatives that include but are not limited to, formulating competency standards for human resources in the Islamic Economy, cooperation of halal incubation centres for empowering micro and small enterprises and collaboration on halal research and development centres and universities for producing breakthrough innovation related to sectors of Islamic Economy.

Article 15.10: Cooperation in International Fora

The Parties agree to strengthen their cooperation on issues of mutual interest to jointly promote the Islamic Economy, including trade and investment-related aspects, standards development and best practices in relevant bilateral, regional and multilateral fora.

Article 15.11: Transparency and Exchange of Information in Islamic Economy

1. Each Party shall disclose its regulations and procedures for trade in products, services and processes under the Islamic Economy. Each Party shall endeavour to provide and update the information electronically and in English. Any additions, amendments or exclusions shall be communicated by each Party.

2. The Parties shall exchange information on promoting and disseminating halal and Islamic certification or accreditation, conformity assessment, conformity scheme, permissible commercial information related to the Islamic Economy, and other related areas of mutual interest to respective government bodies, government-owned and private business entities.

3. A Party may request another Party to provide permissible information on any matter arising under this Chapter. A Party receiving a request under this paragraph shall provide that information within a reasonable period no later than 60 days, and if possible, by electronic means addressed to the contact point as stated in Article 15.14.

4. For greater certainty, a Party may request technical discussions with the other Party regarding technical regulations and equivalency procedures, which may significantly affect trade.

5. The relevant Parties shall discuss the matter raised within 60 days of the date of the request. If a requesting Party considers the matter urgent, it may request that any discussions occur within a shorter time frame. The Parties shall attempt to obtain a satisfactory resolution of the matter as expeditiously as possible, recognising that the time required to resolve a matter will depend on various factors and that it may not be possible to resolve every matter through technical discussions.

Article 15.12: Islamic Economy Cooperation Committee

The Parties shall establish an Islamic Economy Cooperation Committee to further the trade of goods and services and the investment in the Islamic economy sector. At the discretion of the



Islamic Economy Cooperation Committee, sub-committees and working groups may be formed on a long-term or temporary basis as needed. This Islamic Economy Cooperation Committee should meet once a year or at closer intervals as needed.

Article 15.13: Review

The Parties shall periodically review, in the Islamic Economy Cooperation Committee, the progress achieved in pursuing the implementation of all the provisions and outcomes of this Chapter and consider relevant international developments to identify areas where further action could promote these objectives.

Article 15.14: Contact Points

1. Within 60 days of the date of entry into force of this Agreement, each Party shall designate a contact point for matters arising under this Chapter.
2. A Party shall promptly notify the other Parties of any change of its contact point or the details of the relevant officials.
3. The responsibilities of each contact point shall include—
 - (a) communicating with the other Parties' contact points, including facilitating discussions, requests and the timely exchange of information on matters arising under this Chapter;
 - (b) communicating with and coordinating the involvement of relevant government agencies, including regulatory authorities, in its territory on relevant matters pertaining to this Chapter;
 - (c) consulting and if appropriate, coordinating with interested persons in its territory on relevant matters pertaining to this Chapter; and
 - (d) carrying out any additional responsibilities specified by the Islamic Economy Cooperation Committee in this Chapter.

Article 15.15: Non-Application of Dispute Settlement

No Party shall have recourse to dispute settlement under Chapter 16 (Dispute Settlement) for any matter arising under this Chapter.



CHAPTER 16 DISPUTE SETTLEMENT

Article 16.1: Definitions

For the purposes of this Chapter, the following definitions shall apply unless the context otherwise requires:

- (a) **Complaining Party** means a Party that requests the establishment of a panel under Article 16.8;
- (b) **Parties** means collectively the Complaining Party and the Responding Party;
- (c) **Party** means individually the Complaining Party or the Responding Party to the dispute; and
- (d) **Responding Party** means a Party that receives the request for the establishment of a panel under Article 16.8.

Article 16.2: Objective

The objective of this Chapter is to establish an effective, efficient and transparent mechanism for 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 16.3: 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 the operation of this Agreement.

Article 16.4: Scope

1. Except as provided in paragraphs 2 and 3, this Chapter shall apply with respect to the 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 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) Trade Remedies, except section A (Bilateral Safeguard Measures);
 - (b) Sanitary and Phytosanitary Measures;
 - (c) Investment Facilitation;
 - (d) Government Procurement;
 - (e) Small and Medium-Sized Enterprises;
 - (f) Economic Cooperation; and
 - (g) Islamic Economy.

Article 16.5: 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 16.6 : Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 16.4 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 to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 60 days after the date of receipt of the request. The consultations shall be deemed to be concluded within 60 days of the date of receipt of the request, unless the Parties agree otherwise.
4. Notwithstanding paragraph 3, consultations on matters of urgency including those which concern perishable goods or where appropriate, seasonal goods or seasonal services, shall be held within 10 days after the date of receipt of the request. The consultations shall be deemed



to be concluded within 20 days of the date of receipt of the request unless the Parties agree otherwise.

5. During consultations, each Party shall provide sufficient information so as to allow a complete examination of the measure at issue including how that measure is affecting the operation and application of this Agreement.

6. Consultations, including all information disclosed and positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

7. Consultations may be held in person or by any other means of communication agreed 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 16.8.

Article 16.7: Good Offices, Conciliation or Mediation

1. The Parties may at any time agree to enter into 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 16.8: Establishment of a Panel

1. The Complaining Party may request the establishment of a panel if:

- (a) the Responding Party does not reply to the request for consultations in accordance to the time frames referred in Article 16.6 ; or
- (b) the consultations referred to in Article 16.6 are not held or fail to settle a dispute within 30 days or 20 days in relation to matter of urgency including those which concern perishable goods after the date of the receipt of the request for consultations by the Responding Party.



2. The request for the establishment of a panel shall be made by means of a written request delivered to the Responding 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. When a request is made by the Complaining Party in accordance with paragraph 1, a panel shall be established.

Article 16.9: Composition of a Panel

1. Unless the Parties agree otherwise, a panel shall consist of three panellists.

2. Within 30 days after the request for the establishment of a panel is made in accordance with Article 16.8.2, each Party shall appoint a panellist and notify to the other Party of its appointment. The Parties shall, by common agreement, appoint the third panellist, who shall serve as the chairperson of the panel, within 45 days after the establishment of a panel in accordance with Article 16.8.3.

3. If Party fails to appoint a panellist within the period established in paragraph 2, the other Party, within a period of 20 days, may request the Director-General of the WTO to appoint the unappointed panellists within 20 days of that request.

4. If the Director-General of the WTO notifies the Parties to the dispute that he or she is unavailable or does not appoint the unappointed panellist within 20 days of the date of the request made pursuant to paragraph 3, any Party to the dispute may request the Secretary-General of the Permanent Court of Arbitration to appoint the unappointed panellist within 20 days of that request.

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 three nominees each who shall not be nationals of either Party. The chairperson shall then be appointed by random selection 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 random selection of the chairperson of the panel shall be made by the two appointed panellists with the presence of representatives of both Parties.

6. If a Party fails to submit its list of three nominees within the time period established in paragraph 5, the chairperson shall be appointed by random selection from the list submitted by the other Party.

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.



Article 16.10: 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 16.11: Requirements for Panellists

1. Each panellist including the chairperson shall:
 - (a) have demonstrated expertise in law, international trade and other matters covered by this Agreement;
 - (b) be independent of and not be affiliated with or take instructions from, either Party;
 - (c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute;
 - (d) comply with the Code of Conduct established in Annex 16B (Code of Conduct for Panellists and Others Engaged in Dispute Settlement Proceedings under this Agreement);
 - (e) be chosen strictly on the basis of objectivity, reliability and sound judgment; and
 - (f) be a national of states having diplomatic relations with both Parties to the dispute.
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 16.7 in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panellists in that matter.

Article 16.12: 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 16.9 and the work of the panel shall be suspended during the appointment of the successor panellist.



Article 16.13: 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:
 - (i) the facts of the case;
 - (ii) the applicability of the provisions of this Agreement cited by the Parties to the dispute; and
 - (iii) whether:
 - (A) the measure at issue is not in conformity with the obligations under this Agreement; or
 - (B) the Responding Party has otherwise failed to carry out its obligations under this Agreement.
- (b) shall set out, in its decisions and reports, 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 satisfactory solution.

Article 16.14: Terms of Reference

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

“to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to make findings of law and fact and determinations 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 16.18 and 16.19”

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 16.15: 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 16.16: Procedures of the Panel

1. Unless the Parties otherwise agree, the panel shall follow the model Rules of Procedure set out in Annex 16A (Rules of Procedure for the Panel).
2. Any time period or other rules and procedures for panels provided for in this Chapter may be modified by mutual consent of the Parties to the dispute. The Parties to the dispute may also agree at any time not to apply any provision of this Chapter.
3. There shall be no *ex parte* communications with the panel concerning matters under its consideration.
4. The deliberations of the panel and the documents submitted to it shall be kept confidential.
5. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.
6. The panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.
7. The panel shall take its decisions, including its reports by consensus, but if consensus is not possible then by majority vote. Any panellist may furnish dissenting and separate opinions on matters not unanimously agreed and such opinions shall not be disclosed.
8. Decisions of the panel shall be binding on the Parties.



Article 16.17: 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, advice or opinion obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information.

Article 16.18: 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 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 7 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 16.19: Final Report

1. The panel shall deliver its final report to the Parties within 150 days of the date of composition of the panel. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days after the deadline.



2. The final report shall include a discussion of any written comments and requests made by the Parties on the interim report. The panel may, in its final report, suggest ways in which the final report could be implemented.

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

Article 16.20: Implementation of the Final Report

1. Where the panel finds that the Responding Party has acted inconsistently with a covered provision pursuant to Article 16.4, the Responding 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 Responding Party shall, no later than 30 days after the delivery of the final report, notify the Complaining Party 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 16.21: 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 Responding Party in accordance with Article 16.20.2, request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified to the Responding Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.

2. The original panel shall deliver its decision to the Parties within 20 days from the 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 16.22: Compliance Review

1. The Responding Party shall deliver a written notification of its progress in complying with the final report to the Complaining Party at least one month before the expiry of the reasonable period of time for compliance with the final report unless the Parties agree otherwise.

2. The Responding Party shall, no later than at the date of expiry of the reasonable period of time, deliver a notification to the Complaining Party of any measure that it has taken to comply with the final report along with a description on how the measure ensures compliance



sufficient to allow the Complaining Party to assess the 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 16.23.1(c). Such request shall be notified to the Responding Party.

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 Responding 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 within 60 days of the date of submission of the request.

Article 16.23: Temporary Remedies in Case of Non-Compliance

1. If the Responding Party:

- (a) fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time; or
- (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 Responding Party is inconsistent with the covered provisions;

The Responding Party shall, on request of the Complaining Party, enter into consultations with a view to agreeing on mutually satisfactory compensation or any alternative arrangement.

2. If the Parties fail to reach a mutually satisfactory compensation or any alternative arrangement 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 Responding Party that it intends to suspend the application of concessions or other obligations under this Agreement. The notification shall specify the level of the intended suspension of concessions or other obligations and indicate the relevant sector or sectors in which the Complaining Party proposes to suspend such concessions or other obligations.

3. The Complaining Party may begin the suspension of concessions or other obligations referred to in the paragraph 2, 30 days after the date when it served notice on the Responding Party, unless the Responding 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 Responding Party to comply with the final report; and
 - (b) shall be restricted to benefits accruing to the Responding 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 16.28.
7. If the Responding 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. The original panel shall notify to the Parties its decision on the matter no later than 45 days of the receipt of the request from Responding 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 pursuant to Article 16.9. 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 16.24: Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the Responding Party to the Complaining Party of the measure taken to comply with the final report panel decision:
- (a) in a situation where the right to suspend concessions or other obligations has been exercised by the Complaining Party in accordance with Article 16.23, 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 Responding 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 to the Responding Party. The decision of the panel shall be notified to the Parties no later than 30 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the 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 16.25: Suspension and Termination of Proceedings

If both 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 Chapter shall be extended by the same period of time for which the work of the panel was suspended. The panel shall resume its work before the end of the suspension period at the written request of both Parties. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated unless the Parties agree otherwise.

Article 16.26: 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 they are both Parties.

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 the Complaining Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the



particular measure 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 16.8;
- (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 16.27: Costs

- 1. Unless the Parties otherwise agree, the costs of the chairperson 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 appointed panellist and its own expenses and legal costs in the panel proceedings.

Article 16.28: Mutually Agreed Solution

- 1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 16.3.
- 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. Upon such notification, the panel shall be terminated.
- 3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.
- 4. 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 16.29: Time Periods

- 1. All time periods laid down in this Chapter 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.
3. All time periods laid down in this Chapter for cases of urgency shall be cut by half except as otherwise provided in this Chapter.

Article 16.30: Annexes

The Joint Committee may modify the Annexes 16A (Rules of Procedure for the Panel) and 16B (Code of Conduct for Panellists and Others Engaged in Dispute Settlement Proceedings under this Agreement).



ANNEX 16A
RULES OF PROCEDURE FOR THE PANEL

Timetable

1. After consulting the Parties, the panel shall, whenever possible within 10 days of the appointment of the final panellist, fix the timetable for the panel process.
2. The panel process shall, as a general rule, not exceed 150 days from the date of composition of the panel-until the date of the final report, unless the Parties otherwise agree.
3. Should the panel consider there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it. In cases of urgency in accordance with Article 16.10, the panel, after consulting the Parties, shall adjust the timetable as appropriate and shall notify the Parties of such adjustment.

Written Submissions and other Documents

4. Unless the panel otherwise decides, the Complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of composition of the panel. The Responding Party shall deliver its first written submission to the panel and to the Complaining Party no later than 20 days after the date of delivery of the Complaining Party's first written submission unless the arbitral panel decides otherwise.
5. A Party shall provide a copy of its written submission to each of the panellists and to the other Party. The copy shall be delivered in electronic format against receipt or if agreed by the Parties, a copy of the documents shall also be provided by registered post, courier or facsimile.
6. Within 20 days of the conclusion of the hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.
7. The Parties shall transmit all information or written submissions, written versions of oral statements and responses to questions put by the panel to the other Party to the dispute at the same time as it is submitted to the panel.
8. All written documents provided to the panel or by one Party to the other Party shall be delivered in electronic format against receipt or if agreed by the Parties, a copy of the documents shall also be provided by registered post, courier or facsimile.
9. Minor errors of a clerical nature in any request, notice, written submission or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes.



Operation of the Panel

10. The chairperson of the panel shall preside at all of its meetings and shall fix the date and time of the hearing in consultation with the Parties and other members of the panel. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.
11. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel. The reports of panels shall be drafted without the presence of the Parties in the light of the information provided and the statements made.
12. Opinions expressed in the panel report by individual panellists shall be anonymous.

Hearings

13. The Parties shall be given the opportunity to attend hearings and meetings of the panel.
14. The panel shall provide for at least one hearing for the Parties to present their cases to the panel.
15. Unless the Party disagrees the Panel may decide to convene additional hearings or not to convene a hearing at all.
16. All panellists shall be present at hearings. Panel hearings shall be held in closed session with only the panellists and the Parties in attendance. However, in consultation with the Parties, assistants, translators or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.
17. The hearing shall be conducted by the panel in a manner ensuring that the Complaining Party and the Responding Party are afforded equal time to present their case. The panel shall, as a general rule, conduct the hearing in the following manner:
 - (a) argument of the Complaining Party;
 - (b) argument of the Responding Party;
 - (c) the reply of the Complaining Party;
 - (d) the counter-reply of the Responding Party;
 - (e) closing statement of the Complaining Party; and
 - (f) closing statement of the Responding Party.
18. The chairperson may set time limits for oral arguments to ensure that each Party is afforded equal time.



Written Questions

19. The panel may direct written questions to either Party at any time during the proceedings. A Party to whom the panel addresses a written question shall deliver a written reply to the panel and the other Party in accordance with the timetable established by the panel.

20. Each Party shall be given the opportunity to provide written comments on the response of the other Party within the timetable established by the panel.

Confidentiality

21. The panel's hearings and the documents submitted to it shall be confidential. Each Party shall treat as confidential information submitted to the panel by the other Party which that Party has designated as confidential.

22. Where a Party designates its written submissions to the panel as confidential, it shall, on request of the other Party, provide the panel and the other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public no later than 10 days after the date of request. Nothing in these Rules shall prevent a Party from disclosing statements of its own positions to the public.

Working language

23. The working language of the panel proceedings, including for written submissions, oral arguments or presentations, the report of the panel and all written and oral communications between the Parties and with the panel, shall be English.

Venue

24. The venue for the hearings of the panel shall be decided by agreement between the Parties. If there is no agreement, the first hearing shall be held in the territory of the respondent Responding Party complained against, and any additional hearings shall alternate between the territories of the Parties.

Expenses

25. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, designated note takers or other individuals that it retains.

***Ex Parte* Contacts**

26. The panel shall not meet or contact a Party in the absence of the other Party.



27. No Party shall contact any panellist in relation to the dispute in the absence of the other Party or other panellists.

28. No panellist shall discuss any aspect of the subject-matter of the proceedings with a Party in the absence of the other Party and other panellists.



ANNEX 16B
**CODE OF CONDUCT FOR PANELLISTS AND OTHERS ENGAGED IN DISPUTE
SETTLEMENT PROCEEDINGS UNDER THIS AGREEMENT**

Definitions

1. For the purposes of this Annex¹:
 - (a) **assistant** means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist's works, and under the direction and control of a panellist in assisting with case-specific task;
 - (b) **candidate** means a person who is under consideration for selection as a panellist;
 - (c) **panellist** means a member of a panel established under Article 16.8;
 - (d) **proceeding** means the proceeding of a panel under this Chapter, unless otherwise specified; and
 - (e) **staff** means, in respect of a panellist, persons under the direction and control of the panellist, other than assistant.

Responsibilities to the Process

2. Every panellist shall –
 - (a) avoid impropriety and the appearance of impropriety;
 - (b) be independent and impartial;
 - (c) avoid direct and indirect conflicts of interests; and
 - (d) observe high standards of conduct so that the integrity and impartiality of the dispute settlement process are preserved.
3. Former panellists shall comply with the obligations established in paragraphs 17 through 20 of this Annex.

Disclosure Obligations

4. Prior to confirmation of his or her selection as a panellist under Article 16.9, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or

¹ For greater certainty, this Annex is applicable for the purpose of Article 16.7, unless otherwise provided by the instruments of good offices, conciliation and mediation.



impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

5. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships and matters referred to in paragraph 3 and shall disclose them by communicating them in writing to the Joint Committee for consideration by the Parties. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such interests, relationships and matters that may arise during any stage of the proceeding.

Performance of Duties by Panellists

6. A panellist shall –

- (a) comply with the provisions of this Chapter and its Annexes;
- (b) on selection, perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence;
- (c) not deny other panellists the opportunity to participate in all aspects of the proceeding;
- (d) consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person;
- (e) take all appropriate steps to ensure that the panellist's assistant and staff are aware of and comply with, paragraphs 2, 3, 4, 5, 9, 10 and 11; of this Annex;
- (f) not engage in *ex parte* contacts concerning the proceeding.
- (g) not communicate matters concerning actual or potential violations of this Annex by another panellist unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex; and
- (h) keep a record and render a final account of the time devoted to the panel proceedings and of his or her expenses, as well as the time and expenses of his or her staff and assistants.

Independence and Impartiality of Panellists

7. A panellist shall –

- (a) be independent and impartial;
- (b) act in a fair manner and shall avoid creating an appearance of impropriety or bias;
- (c) not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism;



- (d) not directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panellist's duties;
- (e) not use his or her position on the panel to advance any personal or private interests;
- (f) avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position;
- (g) not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panellist's conduct or judgment; and
- (h) avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

8. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

Maintenance of Confidentiality

9. A panellist or former panellist shall not at any time disclose or use any non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage, or advantage for others, or to affect adversely the interest of others.

10. A panellist shall not disclose a panel report, or parts thereof, prior to its publication.

11. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view, except as required by legal or constitutional requirements.

12. A panellist shall not make a public statement regarding the panel proceeding.



CHAPTER 17 EXCEPTIONS

Article 17.1 : General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Technical Barriers to Trade), Chapter 6 (Sanitary and Phytosanitary Measures) and Chapter 7 (Rules of Origin), 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 8 (Trade in Services) and Chapter 9 (Digital Trade)¹, Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 17.2: Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require any Party to furnish or allow access to 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 so as to protect critical public infrastructure, including, but not limited to, critical communications infrastructures, power infrastructures and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructures;
 - (v) taken in time of war or other emergency in international relations; or

¹ This paragraph is without prejudice to whether a Party considers a digital product to be a good or service.



- (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.

2. Each Party shall to the extent possible inform the other Party of measures taken under subparagraphs 1(b) and (c) and of their termination.

Article 17.3: Taxation

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.

² For the avoidance of doubt, provisions where corresponding rights and obligations are granted or imposed under the WTO Agreement shall apply to taxation measures.



CHAPTER 18

ADMINISTRATION OF THE AGREEMENT

Article 18.1: Joint Economic and Trade Council

A Joint Economic and Trade Council is hereby established which shall be co-chaired by Ministers in charge of international trade. The Joint Economic and Trade Council shall meet within two years after the entry into force of this Agreement unless otherwise agreed by the Parties. Thereafter, it shall meet whenever necessary.

Article 18.2: Duties of the Joint Economic and Trade Council

The Joint Economic and Trade Council shall review the progress made in the implementation of this Agreement. It shall also examine any major issues arising in relation to this Agreement and any other bilateral or international issues of mutual interest.

Article 18.3: Procedures of the Joint Economic and Trade Council

1. The Joint Economic and Trade Council shall consist of senior officials of the Parties.
2. The Joint Economic and Trade Council shall establish its rules of procedures and financial arrangements.
3. The Joint Economic and Trade Council may take decisions on any matter related to this Agreement subject to the respective internal legal procedures of the Parties. The Joint Economic and Trade Council may also make recommendations on matters related to this Agreement.
4. The Joint Economic and Trade Council shall take decisions and make recommendations by the consensus of the Parties.

Article 18.4: Joint Committee

1. The Parties hereby establish a Joint Committee consisting of senior officials designated by each Party.
2. The Joint Committee shall convene its inaugural meeting within one year after the entry into force of this Agreement. Thereafter, it shall meet every two years unless the Parties agree otherwise, to consider any matter relating to this Agreement. The regular sessions of the Joint Committee shall be held alternately in the territories of the Parties unless the Parties agree otherwise.



3. The Joint Committee shall also hold special sessions, within 30 days upon the request of either Party unless agreed otherwise.

4. The functions of the Joint Committee shall be as follows:

- (a) to review and assess the results and overall operation of this Agreement in the light of the experience gained during its application and its objectives;
- (b) to consider and recommend any amendments to this Agreement that may be proposed by either Party, including the modification of concessions made under this Agreement. Any such amendment shall enter into force in accordance with the procedure set forth in Article 19.2 (Amendments) and Article 19.6 (Entry into Force);
- (c) to endeavour to amicably resolve disputes between the Parties arising from the interpretation or application of this Agreement;
- (d) to supervise and coordinate the work of all sub-committees and working groups established under this Agreement;
- (e) consider any other matter that may affect the operation of this Agreement;
- (f) if requested by either Party, to propose mutually agreed interpretation to be given to the provisions of this Agreement;
- (g) adopt decisions or make recommendations as envisaged by this Agreement; and
- (h) to carry out any other functions as may be agreed by the Parties.

5. The Joint Committee shall establish its own rules of working procedures.

6. 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 means as determined by the Parties.

Article 18.5: Sub-Committees

1. The following sub-committees established under this Agreement are subject to the powers of the Joint Committee:

- (a) Sub-Committee on Trade in Goods;
- (b) Sub-Committee on Economy Cooperation; and
- (c) Sub-Committee on Islamic Economy Cooperation.



2. The sub-committees, listed in paragraph 1, may set up ad hoc working groups to deal with specific issues referred to them by the Joint Committee. Other procedures and functions of the sub-committees are to be specified in the individual chapters which established such sub-committees.

3. The Joint Committee may establish sub-committees other than those listed in paragraph 1 as it considers necessary to assist it in accomplishing its tasks and address specific issues under any chapter of this Agreement.

Article 18.6: Communications

1. Each Party shall designate a contact point to receive and facilitate official communications among the Parties on any matter relating to this Agreement.

2. All official communications in relation to this Agreement shall be in the English language.



CHAPTER 19

FINAL PROVISIONS

Article 19.1: Annexes, Side Letters and Footnotes

The Annexes, side letters and footnotes to this Agreement shall constitute an integral part of this Agreement.

Article 19.2: Amendments

1. This Agreement may be amended in writing by agreement between the Parties.
2. Either Party may submit proposals for amendments to this Agreement to the Joint Committee for consideration and recommendation.
3. Amendments to this Agreement shall, after consideration and recommendation by the Joint Committee, be submitted to the Parties for ratification, acceptance or approval in accordance with the constitutional requirements or legal procedures of the respective Parties.
4. Amendments shall take the form of a protocol unless otherwise agreed by the Parties and shall be an integral part of the agreement.
5. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 19.6, unless otherwise agreed by the Parties.

Article 19.3: Accession

After the date of entry into force of this Agreement, any country may accede to this Agreement, subject to the consent of the Parties and to such terms and conditions agreed between the Parties and that country and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country.

Article 19.4: Duration and Termination

1. This Agreement shall remain in force, unless it is terminated.
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 19.5: General Review

The Parties shall undertake a general review of the Agreement, with a view to furthering its objectives, within five years of the entry into force of this Agreement and at least every five years thereafter unless otherwise agreed by the Parties.

Article 19.6: Entry into Force

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

Article 19.7: Authentic Texts

This Agreement is done in duplicate in Arabic 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

