

**AGREEMENT BETWEEN THE STATES OF THE  
EUROPEAN FREE TRADE ASSOCIATION  
(ICELAND, LIECHTENSTEIN, NORWAY AND SWITZERLAND)  
AND  
THE PHILIPPINES**

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FREE TRADE AGREEMENT  
BETWEEN  
THE EFTA STATES  
AND  
THE PHILIPPINES

## PREAMBLE

Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation (hereinafter referred to as the “EFTA States”), and the Republic of the Philippines (hereinafter referred to as “the Philippines”), hereinafter each individually referred to as a “Party” or collectively as the “Parties”,

**RECOGNISING** the common wish to establish close and lasting relations between the EFTA States and the Philippines;

**DESIRING** to create favourable conditions for the development and diversification of trade between the Parties and for the promotion of commercial and economic cooperation in areas of common interest on the basis of equality, mutual benefit, non-discrimination and international law;

**DETERMINED** to promote and further strengthen the multilateral trading system, building on their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* (hereinafter referred to as the “WTO Agreement”) and the other agreements negotiated thereunder to which they are a party, thereby contributing to the harmonious development and expansion of world trade;

**REAFFIRMING** their commitment to democracy, the rule of law, human rights and fundamental freedoms in accordance with their obligations under international law, including as set out in the *United Nations Charter* and the *Universal Declaration of Human Rights*;

**AIMING** to create new employment opportunities, improve living standards, and raise levels of protection of health and safety, and of the environment;

**REAFFIRMING** their commitment to pursue the objective of sustainable development and recognising the importance of coherence and mutual supportiveness of trade, environment and labour policies in this respect;

**DETERMINED** to implement this Agreement in line with the objectives to preserve and protect the environment through sound environmental management and to promote an optimal use of the world’s resources in accordance with the objective of sustainable development;

**RECALLING** their rights and obligations under multilateral environmental agreements to which they are a party, and the respect for the fundamental principles and rights at work, including the principles set out in the International Labour Organization (hereinafter referred to as the “ILO”) Conventions to which they are a party;

**RECOGNISING** the importance of ensuring predictability for the trading communities of the Parties;

**AFFIRMING** their commitment to prevent and combat corruption in international trade and investment and to promote the principles of transparency and good public governance;



**ACKNOWLEDGING** the importance of good corporate governance and corporate social responsibility for sustainable development, and affirming their aim to encourage enterprises to observe internationally recognised guidelines and principles in this respect, established by international organisations such as the Organisation for Economic Cooperation and Development (OECD) and the United Nations (UN);

**CONVINCED** that this Agreement will enhance the competitiveness of their enterprises in global markets and create conditions encouraging economic, trade and investment relations between the Parties;

**HAVE AGREED**, in pursuit of the above, to conclude the following Free Trade Agreement (referred to as this “Agreement”):

## CHAPTER 1

### GENERAL PROVISIONS

#### ARTICLE 1.1

##### *Establishment of a Free Trade Area*

The EFTA States and the Philippines hereby establish a free trade area in accordance with the provisions of this Agreement.

#### ARTICLE 1.2

##### *Objectives*

The objectives of this Agreement are:

- (a) to achieve the liberalisation of trade in goods, in conformity with Article XXIV of the *General Agreement on Tariffs and Trade 1994* (hereinafter referred to as the “GATT 1994”);
- (b) to achieve the liberalisation of trade in services, in conformity with Article V of the *General Agreement on Trade in Services* (hereinafter referred to as the “GATS”);
- (c) to mutually enhance investment opportunities;
- (d) to prevent, eliminate or reduce unnecessary technical barriers to trade and to further the implementation of the *WTO Agreement on the Application of Sanitary and Phytosanitary Measures* (hereinafter referred to as the “SPS Agreement”) and the *WTO Agreement on Technical Barriers to Trade* (hereinafter referred to as the “TBT Agreement”);
- (e) to promote competition in their economies, particularly as it relates to the economic relations between the Parties;
- (f) to achieve further liberalisation on a mutual basis of the government procurement markets of the Parties;
- (g) to ensure adequate and effective protection of intellectual property rights, in accordance with international standards;
- (h) to develop international trade in such a way as to contribute to the objective of sustainable development and to ensure that this objective is integrated and reflected in the Parties’ trade relations; and
- (i) to contribute to the harmonious development and expansion of world trade.

### ARTICLE 1.3

#### ***Geographical Scope***

1. This Agreement shall, except as otherwise specified in Annex I (Rules of Origin), apply to:
  - (a) the land territory, internal waters, archipelagic waters and the territorial sea of a Party, and the air-space above the territory of a Party, in accordance with international law; and
  - (b) the exclusive economic zone and the continental shelf of a Party, in accordance with international law.
2. This Agreement shall not apply to the Norwegian territory of Svalbard, with the exception of trade in goods.

### ARTICLE 1.4

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

1. This Agreement shall apply to the trade and economic relations between the Philippines and the individual EFTA States. This Agreement shall not apply to the trade and economic relations between individual EFTA States, unless otherwise provided for in this Agreement.
2. As a result of the customs union established by the *Customs Treaty of 29 March 1923* between Switzerland and Liechtenstein, Switzerland shall represent Liechtenstein in matters covered thereby.

### ARTICLE 1.5

#### ***Relation to Other Agreements***

1. Each Party reaffirms its rights and obligations under the WTO Agreement and the other agreements negotiated thereunder to which it is a party, and any other international agreement to which it is a party.
2. If a Party considers that the maintenance or establishment of a customs union, free trade area, arrangement for frontier trade or another preferential agreement by another Party has the effect of altering the trade regime provided for by this Agreement, it may request consultations. The Party concluding such agreement shall afford adequate opportunity for consultations with the requesting Party.

## ARTICLE 1.6

### ***Fulfilment of Obligations***

Each Party shall take any general or specific measures required to fulfil its obligations under this Agreement.

## ARTICLE 1.7

### ***Central, Regional and Local Governments***

Each Party shall, subject to the provisions of this Agreement, ensure the observance of all obligations and commitments under this Agreement by its respective central, regional and local governments and authorities, and by non-governmental bodies in the exercise of governmental powers delegated to them by central, regional and local governments or authorities.

## ARTICLE 1.8

### ***Transparency***

1. The Parties shall publish, or otherwise make publicly available, their laws, regulations, judicial decisions, administrative rulings of general application as well as their respective international agreements, that may affect the operation of this Agreement.
2. The Parties shall promptly respond to specific questions in English and provide, upon request, information to each other on matters referred to in paragraph 1. The information to be provided should, as far as practicable, be in English.
3. Nothing in this Agreement shall require any 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.
4. In case of any inconsistency between paragraphs 1 and 2 and provisions relating to transparency in other parts of this Agreement, the latter shall prevail to the extent of the inconsistency.

**CHAPTER 2**  
**TRADE IN NON-AGRICULTURAL PRODUCTS**

ARTICLE 2.1

*Scope*

This Chapter shall apply to trade between the Parties relating to goods as set out in Annex II (Product Coverage of Non-Agricultural Products).

ARTICLE 2.2

*Rules of Origin*

The rules of origin are set out in Annex I (Rules of Origin).

ARTICLE 2.3

*Import Duties*

1. Upon entry into force of this Agreement, the Philippines shall eliminate its import duties and charges having equivalent effect to import duties on goods originating in an EFTA State covered by this Chapter, except as otherwise provided for in Annex III (Schedule of Tariff Commitments of the Philippines on Non-Agricultural Products Originating in the EFTA States).
2. Upon entry into force of this Agreement, the EFTA States shall eliminate all import duties and charges having equivalent effect to import duties on goods originating in the Philippines covered by this Chapter.
3. No new import duties or charges having equivalent effect to import duties shall be introduced by the Parties.
4. Import duties and charges having equivalent effect to import duties include any duty or charge of any kind imposed in connection with the importation of goods, including any form of surtax or surcharge, but does not include any charge imposed in conformity with Articles III and VIII of the GATT 1994.

ARTICLE 2.4

*Export Duties*

1. The Parties shall, upon entry into force of this Agreement, eliminate all customs duties and other charges, including any form of surcharges and other forms of

contributions, in connection with the exportation of goods to another Party, except as provided for in Annex IV (Export Duties).

2. No new export duties or charges having equivalent effect to export duties shall be introduced by the Parties.

#### ARTICLE 2.5

##### ***Customs Valuation<sup>1</sup>***

Article VII of the GATT 1994 and Part I of the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* shall apply and are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

#### ARTICLE 2.6

##### ***Quantitative Restrictions***

1. Article XI of the GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Before taking a measure in accordance with paragraph 2 of Article XI of the GATT 1994, the Party considering taking such measures shall provide the Joint Committee with all relevant information, with a view to arriving at a mutually acceptable solution. If no mutually acceptable solution has been reached within 30 days from the receipt of the notification to the Joint Committee, the Party may apply the necessary measures in accordance with this Article.

3. In the selection of measures, priority shall be given to those which least disturb the functioning of this Agreement. Any measure applied pursuant to this Article shall be immediately notified to the Joint Committee. Such measure shall not be applied in a manner, which would constitute a means of arbitrary or unjustifiable discrimination where the same conditions prevail, or a disguised restriction on trade. The measure shall be subject to periodic consultations in the Joint Committee and shall be eliminated when the conditions no longer justify their maintenance.

4. Any measure taken by a Party pursuant to this Article shall be terminated no later than three years from its imposition.

#### ARTICLE 2.7

##### ***Import Licensing***

1. The *WTO Agreement on Import Licensing Procedures* shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

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<sup>1</sup> Switzerland applies customs duties based on weight and quantity rather than *ad valorem* duties.

2. In adopting or maintaining non-automatic import licensing procedures, the Parties shall implement the measures consistent with this Agreement. A Party adopting non-automatic import licensing procedures shall indicate clearly the purpose of such licensing procedures.

#### ARTICLE 2.8

##### ***Trade in Fish and Other Marine Products***

Additional provisions related to trade in fish and other marine products are set out in Annex V (Trade in Fish and Other Marine Products).

#### ARTICLE 2.9

##### ***Fees and Formalities***

Article VIII of the GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*, subject to Article 9 of Annex VI (Trade Facilitation).

#### ARTICLE 2.10

##### ***Internal Taxation and Regulations***

Article III of the GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

#### ARTICLE 2.11

##### ***Trade Facilitation***

With the aim to facilitate trade between the EFTA States and the Philippines, the Parties shall, in accordance with Annex VI (Trade Facilitation):

- (a) simplify, to the greatest extent possible, procedures for trade in goods and related services;
- (b) promote multilateral cooperation among the Parties in order to enhance their participation in the development and implementation of international conventions and recommendations on trade facilitation; and
- (c) cooperate on trade facilitation within the mandate of the Sub-Committee on Trade in Goods.

## ARTICLE 2.12

### *Subsidies and Countervailing Measures*

1. The rights and obligations of the Parties relating to subsidies and countervailing measures shall be governed by Articles VI and XVI of the GATT 1994 and the *WTO Agreement on Subsidies and Countervailing Measures*, except as provided for in paragraph 2.
2. Before a Party initiates an investigation to determine the existence, degree and effect of any alleged subsidy in another Party, as provided for in Article 11 of the WTO Agreement on Subsidies and Countervailing Measures, the Party considering initiating an investigation shall notify in writing the Party whose goods are subject to an investigation and allow for a 60 day period for consultations with a view to finding a mutually acceptable solution. The consultations shall take place in the Joint Committee if a Party so requests within 20 days from the receipt of the notification.<sup>2</sup>

## ARTICLE 2.13

### *Anti-dumping*

1. The rights and obligations of a Party relating to anti-dumping measures shall be governed by Article VI of the GATT 1994 and the *WTO Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994* (hereinafter referred to as the “WTO Anti-dumping Agreement”), subject to paragraphs 2 to 8. The Parties shall endeavour to refrain from initiating anti-dumping procedures against each other.
2. When a Party receives a petition and before initiating an investigation under the WTO Anti-dumping Agreement, the Party shall notify in writing the Party whose goods are allegedly being dumped and allow for a 60 day period for consultations with a view to finding a mutually acceptable solution. The consultations shall take place in the Joint Committee if a Party so requests within 20 days from the receipt of the notification.<sup>3</sup>
3. A Party shall not initiate an anti-dumping investigation within one year of a determination regarding the same product from the same Party, which resulted in the non-application or revocation of anti-dumping measures.
4. If an anti-dumping measure is applied by a Party, the measure shall be terminated no later than five years from its imposition.
5. An investigation shall not be initiated unless the application has been made by or on behalf of the domestic industry. The application shall be considered to be made “by or

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<sup>2</sup> It is understood that investigations may be undertaken in parallel with ongoing consultations and that in the absence of a mutually agreed solution each Party retains its rights and obligations under Article VI and XVI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures.

<sup>3</sup> It is understood that investigations may be undertaken in parallel with ongoing consultations and that in the absence of a mutually agreed solution each Party retains its rights and obligations under Article VI of the GATT 1994 and the WTO Anti-dumping Agreement, subject to paragraphs 3 to 8.



on behalf of the domestic industry” if it is supported by those domestic producers whose collective output constitutes more than 50 percent of the total production of the like product produced by the domestic industry.<sup>4</sup> The term “domestic industry” shall be interpreted as referring to the domestic producers as a whole of the like products. In the case of an application made or supported by a trade association, only the production of those member producers who support the application shall count towards the standing threshold.

6. If a Party decides to impose an anti-dumping duty, the Party shall apply the “lesser duty” rule if such lesser duty would be adequate to remove the injury to the domestic industry.

7. When anti-dumping margins are established, assessed or reviewed under Articles 2, 9.3, 9.5, and 11 of the WTO Anti-dumping Agreement regardless of the comparison bases under Article 2.4.2 of the WTO Anti-dumping Agreement, all individual margins, whether positive or negative, shall be counted toward the average.

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

#### ARTICLE 2.14

##### *Global Safeguard Measures*

The rights and obligations of a Party in respect of global safeguards shall be governed by Article XIX of the GATT 1994 and the *WTO Agreement on Safeguards*. In taking measures under these WTO provisions, a Party shall, in accordance with WTO rules, exclude imports of an originating product from one or several Parties if such imports do not in and of themselves cause or threaten to cause serious injury.

#### ARTICLE 2.15

##### *Transitional Safeguard Measures*

1. Where, as a direct result of the reduction or elimination of an import duty under this Agreement, any product originating in a Party is being imported into the territory of another Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury or threat thereof to the domestic industry of like or directly competitive products in the territory of the importing Party, the importing Party may take transitional safeguard measures to the minimum extent necessary to remedy or prevent the injury, subject to paragraphs 2 to 14.

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<sup>4</sup> The exception provided for in Article 4.1(i) of the WTO Anti-dumping Agreement shall not apply.

2. Transitional safeguard measures shall only be taken upon clear evidence that increased imports have caused or are threatening to cause serious injury pursuant to an investigation in accordance with the procedures laid down in the WTO Agreement on Safeguards.

3. If the conditions set out in paragraph 1 are met, the importing Party may take measures consisting in increasing the rate of import duty for the product to a level not to exceed the lesser of:

- (a) the MFN rate of duty applied at the time the transitional safeguard measure is taken; or
- (b) the MFN rate of duty applied on the day immediately preceding the date of the entry into force of this Agreement.

4. Transitional safeguard measures shall be taken only for a period not exceeding one year. In exceptional circumstances, transitional safeguards measures may be extended beyond one year to a maximum period of three years. The Party extending transitional safeguard measures beyond one year shall provide compensation for the duration of the extension in the form of substantially equivalent concessions.

5. The Party intending to take or extend a transitional safeguard measure under this Article shall immediately, and in any case before taking or extending a measure, notify the other Parties. The notification shall contain all pertinent information, including evidence of serious injury or threat thereof caused by increased imports, a precise description of the product concerned, and the proposed measure, as well as the proposed date of introduction, expected duration and timetable for the progressive removal of the measure. In case of extension of the measure pursuant to paragraph 4 the notification shall also contain the intended compensation.

6. A Party may request consultations within 30 days from the receipt of the notification. The Joint Committee shall, within a 60 day period, examine the information provided under paragraph 5 in order to arrive at a mutually acceptable solution.

7. In the absence of a mutually acceptable solution, the importing Party may adopt or extend the transitional safeguard measure. In case of extension of the measure and in the absence of mutually agreed compensation, the Party against whose product the transitional safeguard measure is taken may take compensatory action by withdrawing substantially equivalent concessions under this Agreement. The transitional safeguard measure and the compensatory action shall be immediately notified to the other Parties. The Party taking compensatory action shall apply the action only for the minimum period necessary to achieve the substantially equivalent trade effects and in any event, only while the extended transitional safeguard measure under paragraph 4 is being applied.

8. In the selection of the transitional safeguard measure and the compensatory action, priority must be given to the action or measure which least disturbs the functioning of this Agreement.

9. No transitional safeguard measures shall be applied to the import of a product, which has previously been subject to such a measures nor shall safeguard measures be applied concurrent with anti-dumping or countervailing duties.

10. Upon the termination of the transitional safeguard measure, the rate of import duty shall be the rate which would have been in effect but for the measure.

11. In critical circumstances, where delay would cause damage which would be difficult to repair, a Party may take a provisional transitional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased imports constitute a substantial cause of serious injury, or threat thereof, to the domestic industry. The Party intending to take such a measure shall immediately notify the other Parties thereof. Within 30 days from the receipt of the notification, the procedures set out in this Article shall be initiated.

12. Any provisional transitional safeguard measure shall be terminated within 200 days at the latest. The period of application of any such provisional transitional safeguard measure shall be counted as part of the duration, and any extension thereof, of the transitional safeguard measure, set out in paragraphs 3 and 4 respectively. Any import duty increases shall be promptly refunded if the investigation described in paragraph 2 does not result in a finding that the conditions of paragraph 1 are met.

13. Five years after the entry into force of this Agreement, the Parties shall review whether there is a need to maintain the possibility to take safeguard measures between them. Following the review, the Parties may decide whether they want to apply this Article any longer.

14. A transitional safeguard measure may be applied on a product no later than five years from the completion of each tariff commitment pursuant to Article 2.3 (Import Duties).

#### ARTICLE 2.16

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

Article XVII of the GATT 1994 and the *Understanding on the Interpretation of Article XVII of the General Agreement on Tariffs and Trade 1994* shall apply and are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

#### ARTICLE 2.17

##### ***General Exceptions***

Article XX of the GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

## ARTICLE 2.18

### ***Security Exceptions***

Article XXI of the GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

## ARTICLE 2.19

### ***Balance-of-Payments***

1. A Party, in serious balance of payments difficulties, or under imminent threat thereof, may, in accordance with the conditions established under the GATT 1994 and the *WTO Understanding on the Balance of Payments Provisions of the General Agreement on Tariffs and Trade 1994*, adopt trade restrictive measures, which shall be of limited duration and non-discriminatory, and may not go beyond what is necessary to remedy the balance of payments situation.
2. The Party introducing a measure under this Article shall promptly notify the Joint Committee.

## ARTICLE 2.20

### ***Modification of Concessions***

In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may, subject to an agreement with the other interested Parties, modify or withdraw a concession contained in its schedule of tariff commitments. In order to reach such agreement, a Party shall engage in negotiations with the other interested Parties. In such negotiations, the Party proposing to modify or withdraw a concession shall maintain a level of reciprocal and mutually advantageous concessions no less favourable to the other interested Parties than that provided for in this Agreement prior to such negotiations, which may include compensatory adjustments with respect to other goods. The mutually agreed outcome of the negotiations, including any compensatory adjustments, shall be incorporated into this Agreement in accordance with Article 14.2 (Amendments).

## ARTICLE 2.21

### ***Consultations***

A Party may request consultations regarding any matter under this Chapter. The requested Party shall promptly reply to the request and enter in consultations in good faith. The Parties shall make every attempt to arrive at a mutually acceptable solution.<sup>5</sup>

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<sup>5</sup> It is understood that consultations pursuant to this Article shall be without prejudice to the rights and obligations of the Parties under Chapter 13 (Dispute Settlement) or under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes.

ARTICLE 2.22

***Contact Points***

The Parties shall exchange names and addresses of contact points for this Chapter in order to facilitate the communication and the exchange of information.

ARTICLE 2.23

***Sub-Committee on Trade in Goods***

1. A Sub-Committee on Trade in Goods (hereinafter referred to as “Sub-Committee”) is hereby established.
2. The mandate of the Sub-Committee is set out in Annex VII (Mandate of the Sub-Committee on Trade in Goods).

ARTICLE 2.24

***Review***

1. No later than five years from the entry into force of this Agreement, or on request of a Party, consultations shall be held in the Joint Committee with the aim to accelerate the elimination of import duties or otherwise improving tariff commitments. An agreement among all Parties to accelerate or improve tariff commitments shall be incorporated into this Agreement, in accordance with Article 14.2 (Amendments).
2. A Party may, at any time, unilaterally accelerate the reduction and elimination of customs duties or otherwise improve tariff commitments. A Party intending to do so shall inform the other Parties before the new rate of customs duties takes effect, or in any event, as early as practicable.

**CHAPTER 3**  
**TRADE IN AGRICULTURAL PRODUCTS**

ARTICLE 3.1

*Scope*

This Chapter shall apply to trade between the Parties relating to goods other than those covered in Annex II (Product Coverage of Non-Agricultural Products).

ARTICLE 3.2

*Tariff Concessions*

1. The Philippines shall grant tariff concessions for goods originating in an EFTA State as specified in Annexes VIII to X (Schedules of Tariff Commitments on Agricultural Products).
2. Each EFTA State shall grant tariff concessions for goods originating in the Philippines as specified in Annexes VIII to X (Schedules of Tariff Commitments on Agricultural Products).

ARTICLE 3.3

*Agricultural Export Subsidies*

The Parties shall not apply export subsidies, as defined in Article 9 of the *WTO Agreement on Agriculture*, to trade in originating products for which a tariff concession is granted in accordance with this Agreement.

ARTICLE 3.4

*Other Provisions*

1. With respect to trade in goods covered by this Chapter, the following provisions of Chapter 2 (Trade in Non-Agricultural Products) shall apply, *mutatis mutandis*: Articles 2.2 (Rules of Origin), 2.4 (Export Duties), 2.5 (Customs Valuation), 2.6 (Quantitative Restrictions), 2.7 (Import Licensing), 2.9 (Fees and Formalities), 2.10 (Internal Taxation and Regulations), 2.11 (Trade Facilitation), 2.13 (Anti-dumping), 2.14 (Global Safeguard Measures), 2.15 (Transitional Safeguard Measures), 2.16 (State Trading Enterprises), 2.17 (General Exceptions), 2.18 (Security Exceptions), 2.19 (Balance-of-Payments), 2.20 (Modification of Concessions), 2.21 (Consultations) and 2.23 (Sub-Committee on Trade in Goods).
2. The rights and obligations of the Parties with respect to subsidies and

countervailing duties shall be governed by the applicable WTO Agreements.

3. With respect to Article on Rules of Origin, only bilateral accumulation between an EFTA State and the Philippines shall be allowed for goods covered by this Chapter.

#### ARTICLE 3.5

##### *Further Liberalisation*

The Parties shall continue efforts to achieve further liberalisation on trade in goods covered by this Chapter, taking into account the pattern of trade in agricultural products between the Parties, the particular sensitivities of such products, the development of each Party's agricultural policy and developments in bilateral and multilateral fora. With a view to achieving this objective, the Parties may consult in conjunction with the Joint Committee meetings.

**CHAPTER 4**  
**SANITARY AND PHYTOSANITARY MEASURES**

ARTICLE 4.1

*Objectives*

The objectives of this Chapter are to:

- (a) further the implementation of the SPS Agreement;
- (b) strengthen cooperation between the Parties in the field of sanitary and phytosanitary measures to facilitate trade and access to their respective markets;
- (c) facilitate information exchange between the Parties and enhance mutual understanding of each Party's regulatory system; and
- (d) effectively solve trade concerns affecting trade between the Parties within the scope of this Chapter.

ARTICLE 4.2

*Scope*

This Chapter shall apply to sanitary and phytosanitary measures, which may, directly or indirectly, affect trade between the Parties.

ARTICLE 4.3

*Affirmation of the SPS Agreement*

Except as otherwise provided for in this Chapter, the SPS Agreement shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 4.4

*Definitions*

For the purposes of this Chapter:

- (a) **international standards** mean the standards, guidelines and recommendations of the Codex Alimentarius Commission (CAC), the World Organisation for Animal Health (OIE) and the relevant international



and regional organisations operating within the framework of the *International Plant Protection Convention (IPPC)*;

- (b) **perishable goods** mean goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions;
- (c) **serious sanitary or phytosanitary issues** mean cases for which international standards, in particular in the *Guidelines for the Exchange of Information between Countries on Rejections of Imported Food*, by the CAC<sup>6</sup>, foresee a notification between competent authorities.

#### ARTICLE 4.5

##### *Inspections, Certification System and System Audits*

1. An importing Party shall base assessments of the inspection and certification system of the exporting Party on international standards.
2. Without prejudice to the right of the Parties to approve establishments seeking access to the export market on the basis of individual inspections and audits, the Parties agree to primarily audit the inspection and certification system of the exporting Party.
3. The competent authorities of the Parties shall agree in advance on the anticipated costs of an inspection or audit.
4. Corrective actions, timeframes and follow-up procedures shall, if applicable, be clearly documented in an assessment report.
5. The importing Party shall provide the relevant information in writing to the exporting Party within 60 days from the audit. The exporting Party may comment on such information within 45 days. Comments made by the exporting Party shall be included in the assessment report.

#### ARTICLE 4.6

##### *Certificates*

1. The Parties agree to cooperate in order to minimise the number of SPS certificates as far as possible. Where official certificates are required, these should be in line with the principles laid down in international standards. A Party shall accept SPS certificates in English, issued by the competent authority of another Party, without any further requirements or charges.
2. If a Party introduces or modifies a certificate, it shall notify the other Parties as early as possible, in English. The Party shall provide the factual basis and justification for

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<sup>6</sup> CAC/GL 25/1997.

the new or modified certificate. The exporting Parties shall be given sufficient time to adapt to the new requirements.

#### ARTICLE 4.7

##### *Cooperation*

1. The Parties shall strengthen cooperation with a view to increasing the mutual understanding of each other's systems and facilitating access to their respective markets. Such cooperation shall include, but is not limited to, collaboration between the relevant scientific institutions that provide the Parties with scientific advice and risk analysis.
2. The Parties shall ensure that all adopted SPS regulations are published and available on the internet. Upon request, a Party shall provide supplementary information regarding import requirements in English.
3. The Parties shall notify any substantial change in structure, organisation and division of responsibilities of their competent authorities and contact points to the other Parties.
4. When a Party introduces new SPS measures, its competent authority shall, upon request, provide, as far as practicable in English, the background of the change, appropriate risk assessment or scientific basis justifying the measure and other relevant information.

#### ARTICLE 4.8

##### *Movement of Products*

The Parties shall ensure that goods fully complying with the relevant sanitary and phytosanitary requirements of an importing Party can freely move within their respective territories, once placed on the market.

#### ARTICLE 4.9

##### *Import Checks*

1. The import requirements and checks applied to imported goods covered by this Chapter shall be based on the risk that is associated with such goods and shall be applied in a non-discriminatory manner. Import checks shall be carried out as expeditiously as possible, in a manner that is no more trade-restrictive than necessary. The Parties shall make every effort to avoid any deterioration of perishable goods.
2. Upon request, information about the frequency of import checks or changes in this frequency shall be exchanged between competent authorities of the Parties.

3. Each Party shall ensure that adequate procedures exist to allow a person responsible for a consignment, subject to sampling and analysis, to apply for a supplementary expert opinion at a laboratory, accredited by the competent authority of the importing Party, as part of the official sampling.
4. Import control should be carried out according to international standards.
5. Goods subject to random and routine checks should not be detained at the border while awaiting the results of the tests.
6. Where a Party detains, at a port of entry, goods exported from another Party due to an alleged failure to comply with a sanitary or phytosanitary measure, the factual justification for the detention shall be promptly notified to the importer or his representative.
7. If goods are rejected at a port of entry due to a verified serious sanitary or phytosanitary issue, the competent authority of the exporting Party shall be promptly notified in writing of the factual basis and scientific justification.
8. If goods are rejected at the port of entry for reasons other than a verified serious sanitary or phytosanitary issue, the competent authority of the exporting Party shall, upon request, be notified in writing of the factual basis and scientific justification, as soon as possible.
9. Each Party shall ensure that appropriate procedures exist for the person responsible for the consignment or his representative to appeal the decision, if products are rejected at a point of entry.

#### ARTICLE 4.10

##### *Consultations*

Consultations shall be held at the request of a Party, which considers that another Party has taken a measure which is likely to create, or has created, an obstacle to trade. Such consultations shall take place within 30 days from the receipt of the request with the objective of finding a mutually acceptable solution. If consultations are not taking place in the Joint Committee, it should be informed thereof. In case of perishable goods, consultations between the competent authorities of the Parties shall be held without undue delay. The consultations may be conducted by any agreed method.<sup>7</sup>

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<sup>7</sup> It is understood that consultations pursuant to this Article shall be without prejudice to the rights and obligations of the Parties under Chapter 13 (Dispute Settlement) or under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes.

ARTICLE 4.11

*Review*

The Parties shall, no later than two years from the entry into force of this Agreement, and thereafter upon request by a Party, jointly review this Chapter with a view to extending treatment granted to a non-party, with whom all Parties have established arrangements concerning sanitary and phytosanitary regulations, to the Parties.

ARTICLE 4.12

*Contact Points*

The Parties shall exchange names and addresses of contact points for this Chapter in order to facilitate communication and the exchange of information.

**CHAPTER 5**  
**TECHNICAL BARRIERS TO TRADE**

ARTICLE 5.1

*Objectives*

The objectives of this Chapter are to:

- (a) further the implementation of the TBT Agreement;
- (b) facilitate bilateral trade and access to respective markets for goods within the scope of this Chapter;
- (c) facilitate information exchange and cooperation in the field of technical regulations, standards and conformity assessment between the Parties, and enhance mutual understanding of each Party's regulatory system;
- (d) prevent, eliminate or reduce unnecessary obstacles related to trade between the Parties, in particular to avoid duplications in conformity assessment procedures;
- (e) further the implementation of good regulatory practice in the area of product safety, including market surveillance; and
- (f) effectively solve trade concerns affecting trade between the Parties within the scope of this Chapter.

ARTICLE 5.2

*Scope*

1. This Chapter shall apply to the preparation, adoption and application of all standards, technical regulations and conformity assessment procedures, which may affect trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter shall not apply to:
  - (a) sanitary and phytosanitary measures as defined in Chapter 4 (Sanitary and Phytosanitary Measures); nor
  - (b) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies.

### ARTICLE 5.3

#### ***Affirmation of the TBT Agreement***

Except as otherwise provided for in this Chapter, the TBT Agreement shall apply and is hereby incorporated and made part of this Agreement, *mutatis mutandis*.

### ARTICLE 5.4

#### ***International Standards***

For the purposes of this Chapter, standards issued by international standardising bodies, in particular, but not limited to the International Organization for Standardization (ISO), International Electrotechnical Commission (IEC), the International Telecommunication Union (ITU) and the Codex Alimentarius Commission (CAC) shall be considered relevant international standards in accordance with Article 2.4. of the TBT Agreement.

### ARTICLE 5.5

#### ***Movement of Products, Border Control and Market Surveillance***

1. The Parties shall ensure that goods fully complying with the relevant technical regulations of an importing Party can freely move within their respective territories, once placed on the market.
2. Where, a Party detains, at a port of entry, goods exported from another Party due to an alleged failure to comply with a technical regulation, the reasons for the detention shall be promptly notified to the importer or his representative.
3. Where a Party withdraws, from its market, goods exported from another Party, the reasons shall be promptly notified to the importer, his representative or a person responsible for placing the goods on the market.

### ARTICLE 5.6

#### ***Conformity Assessment Procedures***

1. The Parties acknowledge that a broad range of mechanisms exist to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in another Party's territory, but not limited to:
  - (a) agreements on mutual acceptance of the results of conformity assessment procedures with respect to specified technical regulations conducted by recognised conformity assessment bodies;
  - (b) voluntary arrangements between conformity assessment bodies in each

Party's territory;

- (c) use of accreditation based on international standards, to qualify conformity assessment bodies;
- (d) government designation of conformity assessment bodies;
- (e) recognition by a Party of the results of conformity assessments performed in the territory of another Party;
- (f) use of regional or international arrangements and regional or international recognition agreements to which the Parties are parties; and
- (g) the importing Party's acceptance of a supplier's declaration of conformity, based on international standards.

2. The Parties shall not prepare, adopt or apply conformity assessment procedures, which are likely to create unnecessary obstacles to trade and shall to this end:

- (a) reinforce the role of international standards as a basis for technical regulations, including conformity assessment procedures;
- (b) promote the accreditation of conformity assessment bodies on the basis of relevant Standards and Guidelines of ISO and IEC; and
- (c) encourage the mutual acceptance of conformity assessment results of bodies accredited in accordance with paragraph (b), which have been recognised under the relevant international agreement.

3. Insofar as the Parties require a positive assurance of conformity with domestic technical regulations, the Parties shall, where applicable, encourage the acceptance of supplier's declarations of conformity, based on international standards as a documentation declaring conformity with domestic technical regulations.

#### ARTICLE 5.7

##### *Cooperation*

With a view to increasing the mutual understanding of each other's systems and facilitating access to respective markets, the Parties shall strengthen their cooperation, in particular in the following areas:

- (a) activities of international standardisation bodies and the WTO Committee on Technical Barriers to Trade;
- (b) communication between the competent authorities of the Parties, exchange of information in respect of technical regulations, good regulatory practice, standards, conformity assessment procedures, border control and market surveillance;

- (c) encouraging their respective standardisation bodies to cooperate; and
- (d) on request of a Party, make available, promptly, the full text or summary of technical regulations notified to WTO members, in English.

#### ARTICLE 5.8

##### *Consultations*

Consultations shall be held at the request of a Party, which considers that another Party has taken a measure which is likely to create, or has created, an obstacle to trade. Such consultations shall take place within 40 days from the receipt of the written request with the objective of finding a mutually acceptable solution. The consultations shall take place in the Joint Committee if a Party so requests. The consultations may be conducted by any agreed method.<sup>8</sup>

#### ARTICLE 5.9

##### *Review*

1. The Parties shall no later than four years from the entry into force of this Agreement, and thereafter upon request by a Party, jointly review this Chapter with a view to extending treatment granted to a non-party, with whom all Parties have established arrangements concerning standards, technical regulations and conformity assessment procedures, to the Parties.

2. The Parties may conclude Annexes or side agreements to this Agreement to prevent, eliminate, or reduce unnecessary obstacles, including to avoid duplicative and unnecessarily burdensome conformity assessment procedures in specific product sectors.

#### ARTICLE 5.10

##### *Contact Points*

The Parties shall exchange names and addresses of contact points for this Chapter in order to facilitate communication and the exchange of information.

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<sup>8</sup> It is understood that consultations pursuant to this Article shall be without prejudice to the rights and obligations of the Parties under Chapter 13 (Dispute Settlement) or under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes.



## CHAPTER 6

### TRADE IN SERVICES

#### ARTICLE 6.1

##### *Scope and Coverage*

1. This Chapter applies to measures by Parties affecting trade in services and taken by central, regional or local governments and authorities as well as by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities. It applies to all services sectors, except services supplied in the exercise of government authority.
2. With respect to air transport services, this Chapter shall not apply to measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, except as provided for in paragraph 3 of the GATS Annex on Air Transport Services. The definitions of paragraph 6 of the GATS Annex on Air Transport Services are hereby incorporated and made part of this Agreement.
3. Articles 6.3 (Most-Favour-Nation Treatment), 6.4 (Market Access) and 6.5 (National Treatment) shall not apply to laws, rules, regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.

#### ARTICLE 6.2

##### *Definitions*

1. Where a provision of this Chapter provides that a provision of the GATS is incorporated into and made part of this Agreement, the meaning of the terms used in the GATS provision shall be understood as follows:
  - (a) **Member** means Party;
  - (b) **Schedule** means a Schedule referred to in Article 6.16 (Schedules of Specific Commitments) and contained in Annex XI (Schedules of Specific Commitments); and
  - (c) **specific commitment** means a specific commitment in a Schedule referred to in Article 6.16 (Schedules of Specific Commitments).
2. The following definitions of Article I of the GATS are hereby incorporated into and made part of this Agreement:
  - (a) **trade in services**;

- (b) **services;** and
  - (c) **a service supplied in the exercise of governmental authority;**
3. For the purposes of this Chapter:
- (a) **service supplier** means any person that supplies a service;<sup>9</sup>
  - (b) **natural person of another Party** means a natural person who, under the legislation of that other Party, is:
    - (i) a national of that other Party who resides in the territory of any WTO Member; or
    - (ii) a permanent resident of that other Party who resides in the territory of a Party, if that other Party accords substantially the same treatment to its permanent residents as to its nationals in respect of measures affecting trade in services. For the purpose of the supply of a service through presence of natural persons (Mode 4), this definition covers a permanent resident of that other Party who resides in the territory of a Party;
  - (c) **juridical person of another Party** means a juridical person which is either:
    - (i) constituted or otherwise organised under the domestic laws, rules and regulations of that Party, and is engaged in substantive business operations in the territory of a Party; or
    - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
      - (aa) natural persons of that other Party; or
      - (bb) juridical persons of that other Party identified under subparagraph (c)(i).
4. The following definitions of Article XXVIII of the GATS are hereby incorporated into and made part of this Agreement:
- (a) **measure;**
  - (b) **supply of a service;**
  - (c) **measures by Members affecting trade in services;**

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<sup>9</sup> 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 commercial presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the commercial presence through which the service is supplied and need not be extended to any other parts of the service supplier located outside the territory where the service is supplied.

- (d) **commercial presence;**
- (e) **sector of a service;**
- (f) **service of another Member;**
- (g) **monopoly supplier of a service;**
- (h) **service consumer;**
- (i) **person;**
- (j) **juridical person;**
- (k) **owned, controlled and affiliated; and**
- (l) **direct taxes.**

#### ARTICLE 6.3

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

1. Without prejudice to measures taken in accordance with Article VII of the GATS, and except as provided for in its List of MFN Exemptions contained in Annex XII (Lists of MFN Exemptions), each Party shall accord immediately and unconditionally, in respect of all measures affecting the supply of services, to services and service suppliers of another Party treatment no less favourable than the treatment it accords to like services and service suppliers of any non-party.
2. Treatment granted under other existing or future agreements concluded by a Party and notified under Article V or Article V *bis* of the GATS shall not be subject to paragraph 1.
3. If a Party concludes an agreement of the type referred to in paragraph 2 after the entry into force of this Agreement or amends such agreement, it shall notify the other Parties without delay. The former Party shall, upon request by another Party, negotiate the incorporation into this Agreement of a similar treatment no less favourable than that provided under that agreement.
4. Paragraph 3 of Article II of the GATS shall apply to the rights and obligations of the Parties with respect to advantages accorded to adjacent countries and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.4

***Market Access***

Article XVI of the GATS shall apply and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.5

***National Treatment***

Article XVII of the GATS shall apply and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.6

***Additional Commitments***

Article XVIII of the GATS shall apply and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.7

***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, at the request of an affected service supplier of another Party, 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 by a Party for the supply of a service, the competent authorities of that Party shall, within a reasonable period of time after the submission of an application is considered complete under that Party's domestic laws, rules and regulations, inform the applicant of the decision concerning the application. At

the request of the applicant, the competent authorities of that Party shall provide, without undue delay, information concerning the status of the application.

4. Each Party shall ensure that measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures, in sectors in which a Party has undertaken specific commitments, are based on objective and transparent criteria such as competence and the ability to supply the service.

5. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures do not constitute unnecessary barriers to trade in services, the Joint Committee shall take a decision aiming at incorporating into this Agreement any disciplines developed in the WTO in accordance with paragraph 4 of Article VI of the GATS. The Parties may also, jointly or bilaterally, decide to develop further disciplines.

6. (a) In sectors in which a Party has undertaken specific commitments, pending the entry into force of a decision incorporating WTO disciplines for these sectors pursuant to paragraph 5, and, if agreed between Parties, disciplines developed jointly or bilaterally under this Agreement pursuant to paragraph 5, the Party shall not apply qualification requirements and procedures, technical standards and licensing requirements and procedures that nullify or impair such specific commitments in a manner which is:

(i) more burdensome than necessary to ensure the quality of the service; or

(ii) in the case of licensing procedures, in itself a restriction on the supply of the service.

(b) In determining whether a Party is in conformity with the obligation under subparagraph (a), account shall be taken of international standards of relevant international organisations<sup>10</sup> applied by that Party.

7. Each Party shall provide for adequate procedures to verify the competence of professionals of another Party.

## ARTICLE 6.8

### *Recognition*

1. For the purpose of the fulfilment of its relevant standards or criteria for the authorisation, licensing or certification of service suppliers, each Party shall give due consideration to any requests by another Party to recognise the education or experience obtained, requirements met, or licences or certifications granted in that other Party. Such recognition may be based upon an agreement or arrangement with that other Party, or otherwise be accorded unilaterally.

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<sup>10</sup> The term **relevant international organisations** refers to international bodies whose membership is open to the relevant bodies of at least all Parties.

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

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

#### ARTICLE 6.9

##### *Movement of Natural Persons*

1. This Article applies to measures affecting natural persons who are service suppliers of a Party, and natural persons of a Party who are employed by a service supplier of a Party, in respect of the supply of a service.

2. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding nationality, residence or employment on a permanent basis.

3. Natural persons covered by a specific commitment shall be allowed to supply the service in accordance with the terms of that commitment.

4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of another Party 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.<sup>11</sup>

#### ARTICLE 6.10

##### *Transparency*

Paragraphs 1 and 2 of Article III and Article III *bis* of the GATS shall apply and are hereby incorporated into and made part of this Agreement.

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<sup>11</sup> The sole fact of requiring a visa for natural persons shall not be regarded as nullifying or impairing benefits under a specific commitment.

ARTICLE 6.11

***Monopolies and Exclusive Service Suppliers***

Paragraphs 1, 2 and 5 of Article VIII of the GATS shall apply and are hereby incorporated into and made part of this Agreement.

ARTICLE 6.12

***Business Practices***

Article IX of the GATS shall apply and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.13

***Payments and Transfers***

Article XI of the GATS shall apply and is hereby incorporated into and made part of this Agreement.

ARTICLE 6.14

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

1. The Parties shall endeavour to avoid the imposition of restrictions to safeguard the balance of payments.
2. Paragraphs 1 to 3 of Article XII of the GATS shall apply and are hereby incorporated into and made part of this Agreement.
3. A Party adopting or maintaining such restrictions shall promptly notify the Joint Committee.

ARTICLE 6.15

***Exceptions***

Article XIV and paragraph 1 of Article XIV *bis* of the GATS shall apply and are hereby incorporated into and made part of this Agreement.

## ARTICLE 6.16

### *Schedules of Specific Commitments*

1. Each Party shall set out in a Schedule the specific commitments it undertakes under Articles 6.4 (Market Access), 6.5 (National Treatment) and 6.6 (Additional Commitments). With respect to sectors where such commitments are undertaken, each Schedule shall specify:
  - (a) terms, limitations and conditions on market access;
  - (b) conditions and qualifications on national treatment;
  - (c) undertakings relating to additional commitments referred to in Article 6.6 (Additional Commitments); and
  - (d) where appropriate, the timeframe for implementation of such commitments and the date of entry into force of such commitments.
2. Measures inconsistent with both Articles 6.4 (Market Access) and 6.5 (National Treatment) shall be subject to paragraph 2 of Article XX of the GATS.
3. The Parties' Schedules of Specific Commitments are set out in Annex XI (Schedule of Specific Commitments).

## ARTICLE 6.17

### *Modification of Schedules of Commitments*

1. The Parties shall, upon written request by a Party, hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule of Specific Commitments. The consultations shall be held within three months from the receipt of the 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.
2. Modifications of Schedules are subject to Articles 12.1 (Joint Committee) and 14.2 (Amendments). Such modifications may only take place three years after the entry into force of this Agreement.

## ARTICLE 6.18

### *Review*

With the objective of further liberalising trade in services between them and promoting their interests on a mutually advantageous basis, the Parties shall review at least every two years, or more frequently if so agreed, their Schedules of Specific



Commitments and their Lists of MFN Exemptions, taking into account, in particular, any unilateral liberalisation and on-going work under the auspices of the WTO. The first review shall take place no later than three years from the entry into force of this Agreement.

#### ARTICLE 6.19

##### *Annexes*

The following Annexes form an integral part of this Chapter:

- (a) Annex XI (Schedules of Specific Commitments);
- (b) Annex XII (Lists of MFN-Exemptions);
- (c) Annex XIII (Financial Services);
- (d) Annex XIV (Telecommunications Services);
- (e) Annex XV (Movement of Natural Persons Supplying Services);
- (f) Annex XVI (Maritime Transport and Related Services); and
- (g) Annex XVII (Energy Related Services);

## **CHAPTER 7**

### **INVESTMENT**

#### ARTICLE 7.1

##### ***Investment Conditions***

1. The Parties shall endeavour to provide stable, non-discriminatory, and transparent investment conditions for investors of the other Parties that make or seek to make investments in their territories.

2. The Parties shall admit investments by investors of the other Parties in accordance with their domestic laws, rules and regulations. They recognise that it is inappropriate to encourage investment by relaxing health, safety or environmental standards.

#### ARTICLE 7.2

##### ***Investment Promotion***

The Parties recognise the importance of promoting investment flows as a means for achieving economic growth and development, including:

- (a) appropriate means of identifying investment opportunities and information channels on investment regulations;
- (b) exchange of information on measures to promote investment abroad; and
- (c) the furthering of a legal environment conducive to increased investment flows.

#### ARTICLE 7.3

##### ***Review***

The Parties affirm their commitment to review issues related to investment in the Joint Committee no later than five years from the entry into force of this Agreement, including the right of establishment of investors of a Party in the territory of another Party, taking into consideration the treatment accorded in free trade agreements and agreements on economic integration concluded by a Party with a non-party.

## CHAPTER 8

### INTELLECTUAL PROPERTY

#### ARTICLE 8

##### *Protection of Intellectual Property Rights*

1. The Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, and provide for measures for the enforcement of such rights against infringement thereof, including counterfeiting and piracy, in accordance with the provisions of this Chapter, Annex XVIII (Protection of Intellectual Property), and the international agreements referred to therein. Parties understand that, in accordance with the *WTO Agreement on Trade-Related Aspects of Intellectual Property Rights* (hereinafter referred to as the “TRIPS Agreement”), the grant of rights by the Parties is subject to compliance with the substantive conditions for acquisition of such rights.
2. The Parties shall accord to nationals of another Party treatment no less favourable than that they accord to their own nationals. Exemptions from this obligation must be in accordance with the substantive provisions of Articles 3 and 5 of the TRIPS Agreement.
3. The Parties shall grant to nationals of another Party treatment no less favourable than that accorded to nationals of a non-party. If a Party concludes a trade agreement containing provisions on the protection of intellectual property rights with a non-party, notified under Article XXIV of the GATT 1994, it shall notify the other Parties without delay and accord to them treatment no less favourable than that provided under such agreement. The Party concluding such an agreement shall, upon request by another Party, negotiate the incorporation into this Agreement of provisions of the agreement granting a treatment no less favourable than that provided under that agreement. Exemptions from this obligation must be in accordance with the substantive provisions of the TRIPS Agreement, in particular Articles 4 and 5.
4. The Parties agree, upon request of any Party to the Joint Committee, to review the provisions, implementation and application, of this Chapter and Annex XVIII (Protection of Intellectual Property), and to discuss issues related to intellectual property, with a view, *inter alia*, to further improving the protection and enforcement of intellectual property rights.

## CHAPTER 9

### GOVERNMENT PROCUREMENT

#### ARTICLE 9.1

##### *Transparency*

1. The Parties shall enhance the mutual understanding of each other's government procurement laws and regulations with a view to progressively liberalise their respective procurement markets on the basis of non-discrimination and reciprocity.
2. The Parties shall publish, or otherwise make publicly available, their laws, regulations, judicial decisions, and administrative rulings of general application as well as their respective international agreements to which they are a party that may affect their procurement markets. The Parties shall promptly respond in English to specific questions and provide, upon request, information to each other on such matters.

#### ARTICLE 9.2

##### *Further Negotiations*

If a Party grants to a non-party additional benefits with regard to the access to its procurement markets after the entry into force of this Agreement, it shall without delay notify the other Parties. The Party granting additional benefits shall, upon request by another Party, enter into negotiations to extend similar benefits to the other Parties on a reciprocal basis.

#### ARTICLE 9.3

##### *Review*

The Joint Committee shall review this Chapter and examine the possibility of developing the Parties' commitments in government procurement within three years from the entry into force of this Agreement.

**CHAPTER 10**  
**COMPETITION**

ARTICLE 10.1

*Rules of Competition*

1. The Parties recognise that the following practices of enterprises are incompatible with the proper functioning of this Agreement insofar as they may affect trade between the Parties:

- (a) agreements, decisions by associations and concerted practices which have as their object or effect the prevention, restriction or lessening of competition; and
- (b) abuse of dominant position that would prevent or restrict competition.

2. The provisions of paragraph 1 shall also apply to state owned enterprises or enterprises with special or exclusive rights, in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them under domestic laws, rules and regulations.

3. The rights and obligations under this Chapter shall only apply between the Parties.

ARTICLE 10.2

*Cooperation*

1. The competent authorities of the Parties concerned shall cooperate and consult in their dealings with anti-competitive practices referred to in paragraph 1 of Article 10.1 (Rules of Competition), with the aim of putting an end to such practices or their adverse effects on trade, in a manner consistent with their domestic laws, rules and regulations.

2. Cooperation may include exchange of pertinent information that is available to the Parties. No Party shall be required to disclose information that is confidential according to its domestic laws, rules and regulations.

ARTICLE 10.3

*Consultations*

1. A Party may request consultations regarding any matter under this Chapter. The addressed Party or Parties shall promptly reply to the request and enter into consultations in good faith. The Parties shall make every attempt to arrive at a mutually acceptable solution.

2. If a Party considers that a given practice continues to affect trade in the sense of Article 10.1 (Rules of Competition), after cooperation or consultations, it may refer the matter to the Joint Committee. The Parties involved shall give to the Joint Committee all the assistance required in order to examine the matter and, where appropriate, eliminate the practice objected to.

#### ARTICLE 10.4

##### *Dispute Settlement*

No Party may have recourse to dispute settlement under Chapter 13 (Dispute Settlement) for any matter arising under this Chapter.

## CHAPTER 11

### TRADE AND SUSTAINABLE DEVELOPMENT

#### ARTICLE 11.1

##### *Context and Objectives*

1. The Parties recall the *Declaration of the United Nations Conference on the Human Environment of 1972*, the *Rio Declaration on Environment and Development of 1992*, *Agenda 21 on Environment and Development of 1992*, the *Johannesburg Plan of Implementation on Sustainable Development of 2002*, the *Rio+20 Outcome Document "The Future We Want" of 2012*, the *UN Sustainable Development Summit Outcome Document "Transforming Our World: the 2030 Agenda for Sustainable Development" of 2015*, the *ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up of 1998*, the *Ministerial Declaration of the UN Economic and Social Council on Full Employment and Decent Work of 2006* and the *ILO Declaration on Social Justice for a Fair Globalization of 2008*.
2. The Parties recognise that economic development, social development and environmental protection are interdependent and mutually supportive pillars of sustainable development. They recognise the benefits of cooperation on trade-related labour and environmental issues as part of a global approach to trade and sustainable development.
3. The Parties reaffirm their commitment to the promotion of international trade with the aim to contribute to the objective of sustainable development and to integrate and reflect this objective in the Parties' trade relations.
4. The Parties agree that the provisions of this Chapter shall not be used for protectionist trade purposes.

#### ARTICLE 11.2

##### *Scope*

1. Except as otherwise provided in this Chapter, this Chapter shall apply to measures adopted or maintained by the Parties affecting trade-related and investment-related aspects of labour and environmental issues.
2. The reference to labour in this Chapter includes the issues relevant to the Decent Work Agenda as agreed in the ILO.

### ARTICLE 11.3

#### ***Right to Regulate and Levels of Protection***

1. Recognising the right of each Party, subject to the provisions of this Agreement, to establish its own levels of labour and environmental protection, and to adopt or modify accordingly its relevant laws, rules, regulations and policies, each Party shall seek to ensure that its laws, rules, regulations, policies or practices provide for and encourage high levels of labour and environmental protection, consistent with standards, principles and agreements referred to in Articles 11.5 (International Labour Standards and Agreements) and 11.6 (Multilateral Environmental Agreements and Environmental Principles) and shall strive to improve the level of protection provided for in those laws, rules, regulations and policies.
2. The Parties recognise the importance of taking account of scientific, technical and other information, and relevant international standards, guidelines and recommendations, in preparing and implementing measures related to environment and labour conditions that affect trade and investment between them.

### ARTICLE 11.4

#### ***Upholding Levels of Protection in the Application and Enforcement of Laws, Rules, Regulations or Standards***

1. A Party shall not fail to effectively enforce its labour and environmental laws, rules, regulations or standards in a manner affecting trade or investment between the Parties.
2. Subject to Article 11.3 (Right to Regulate and Levels of Protection), a Party shall not:
  - (a) weaken or reduce the level of environmental or labour protection provided by its laws, rules, regulations or standards with the sole intention to encourage investment from another Party or to seek or to enhance a competitive trade advantage of producers or service providers operating in its territory; or
  - (b) waive or otherwise derogate from, or offer to waive or otherwise derogate from, such laws, rules, regulations or standards in order to encourage investment from another Party or to seek or to enhance a competitive trade advantage of producers or service providers operating in its territory.

### ARTICLE 11.5

#### ***International Labour Standards and Agreements***

1. The Parties recall the obligations deriving from membership of the ILO and *the ILO Declaration on Fundamental Principles and Rights at Work* and its Follow-up



adopted by the International Labour Conference at its 86th Session in 1998, to respect, to promote and realise the principles concerning the fundamental rights, namely:

- (a) freedom of association and the effective recognition of the right to collective bargaining;
- (b) elimination of all forms of forced or compulsory labour;
- (c) effective abolition of child labour; and
- (d) elimination of discrimination in respect of employment and occupation.

2. The Parties reaffirm their commitment, under the *Ministerial Declaration of the UN Economic and Social Council on Full Employment and Decent Work of 2006*, to recognise full and productive employment and decent work for all as a key element of sustainable development for all countries and as a priority objective of international cooperation and to promote the development of international trade in a way that is conducive to full and productive employment and decent work for all.

3. The Parties recall the obligations deriving from membership of the ILO to effectively implement the ILO Conventions which they have ratified and to make continued and sustained efforts towards ratifying the core ILO Conventions and other conventions classified as “up-to-date” by the ILO.

4. The Parties reaffirm that, as set out in the *ILO Declaration on Social Justice for a Fair Globalization* adopted by the International Labour Conference at its 97th session in 2008, the violation of fundamental principles and rights at work shall not be invoked or otherwise used as a legitimate comparative advantage.

#### ARTICLE 11.6

##### ***Multilateral Environmental Agreements and Environmental Principles***

The Parties reaffirm their commitment to the effective implementation in their laws, rules, regulations and practices of the multilateral environmental agreements to which they are a party, as well as their adherence to environmental principles reflected in the international instruments referred to in Article 11.1 (Context and Objectives).

#### ARTICLE 11.7

##### ***Promotion of Trade and Investment Favouring Sustainable Development***

1. The Parties shall strive to facilitate and promote investment, trade in and dissemination of goods and services that contribute to sustainable development, such as environmental technologies, sustainable renewable energy, as well as goods and services that are energy efficient, eco-labelled or subject to schemes such as fair and ethical trade. Related non-tariff barriers will be addressed as part of these efforts.

2. The Parties agree to exchange views and may consider, jointly or bilaterally, cooperation in this area. They shall encourage such cooperation between enterprises.

#### ARTICLE 11.8

##### ***Trade in Forest-Based Products***

1. In order to promote the sustainable management of forest resources and thereby, *inter alia*, reduce greenhouse emissions from deforestation and degradation of natural forests and peat lands related to activities beyond the forest sector, the Parties will work together in the relevant multilateral fora in which they participate and through existing bilateral cooperation if applicable to improve forest law enforcement and governance and to promote trade in legal and sustainable forest-based, agricultural and mining products.

2. Useful instruments to achieve this objective may include, *inter alia*, effective use of the *Convention on International Trade in Endangered Species of Wild Fauna and Flora* (CITES) with regard to endangered timber species, certification schemes for sustainably harvested forest products, bilateral Forest Law Enforcement Governance and Trade (FLEGT) Voluntary Partnership Agreements.

#### ARTICLE 11.9

##### ***Cooperation in International Fora***

The Parties shall strive to strengthen their cooperation on trade and investment-related labour and environmental issues of mutual interest in relevant bilateral, regional and multilateral fora in which they participate.

#### ARTICLE 11.10

##### ***Implementation and Consultations***

1. The Parties shall designate the administrative entities, which shall serve as contact points for the purposes of implementing this Chapter.

2. A Party may, through the contact points, request expert consultations or consultations within the Joint Committee regarding any matter under this Chapter. The Parties shall make every attempt to arrive at a mutually acceptable solution of the matter. Where relevant, subject to the agreement of the Parties, they can seek advice of the relevant international organisations or bodies.

3. No Party may have recourse to arbitration under Chapter 13 (Dispute Settlement) for any matter arising under this Chapter.

## ARTICLE 11.11

### *Review*

This Chapter shall be subject to periodic review within the framework of the Joint Committee. The Parties shall discuss progress achieved in pursuing the objectives set out in this Chapter and consider relevant international developments in order to identify areas where further action could promote these objectives.

## CHAPTER 12

### INSTITUTIONAL PROVISIONS

#### ARTICLE 12

##### *Joint Committee*

1. The Parties hereby establish the EFTA-Philippines Joint Committee (hereinafter referred to as the “Joint Committee”) comprising of representatives of each Party. The Parties shall be represented by senior officials delegated by them for this purpose.
2. The Joint Committee shall:
  - (a) oversee the implementation of this Agreement;
  - (b) keep under review the possibility of further removal of barriers to trade and other restrictive measures concerning trade between the EFTA States and the Philippines;
  - (c) oversee the further elaboration of this Agreement;
  - (d) set-up sub-committees and working groups as it considers necessary to assist it in accomplishing its tasks;
  - (e) supervise the work of all sub-committees and working groups;
  - (f) endeavour to resolve disputes regarding the interpretation or application of this Agreement;
  - (g) consider and adopt amendments as provided for in this Agreement; and
  - (h) consider any other matter that may affect the operation of this Agreement.
3. The Joint Committee may take decisions as provided for in this Agreement. On other matters, the Joint Committee may make recommendations. The Joint Committee shall take decisions and make recommendations by consensus.
4. Where this Agreement foresees that a provision relates only to the Philippines and one or several EFTA States, consensus shall only involve the Parties concerned, and the decision or recommendation shall apply only to those Parties.
5. If a representative of a Party in the Joint Committee has accepted a decision subject to the fulfilment of domestic legal requirements, the decision shall enter into force on the date that the last Party notifies that its internal requirements have been fulfilled, unless otherwise specified by the decision.
6. The Joint Committee shall meet within one year of the entry into force of this Agreement. Thereafter, it shall meet whenever necessary but normally every two years.

Its meetings shall be co-chaired by one of the EFTA States and the Philippines. The Joint Committee shall establish its rules of procedure. Each Party may request at any time, through a notice in writing to the other Parties, that a special meeting of the Joint Committee be held. Such a meeting shall take place within 30 days from the receipt of the request, unless the Parties agree otherwise.

**CHAPTER 13**  
**DISPUTE SETTLEMENT**

ARTICLE 13.1

*Objective*

The objective of this Chapter is to provide an efficient and transparent mechanism for the avoidance and settlement of disputes arising under this Agreement.

ARTICLE 13.2

*Scope and Coverage*

1. The provisions of this Chapter shall apply to the settlement of any dispute concerning the interpretation or application of this Agreement.
2. For purposes of this Chapter, the terms “Party”, “party to the dispute”, “complaining Party” and “Party complained against” can denote one or more Parties.
3. Where disputes regarding the same matter arising under this Agreement and the WTO Agreement, the complaining Party shall consider dispute settlement in the WTO. The dispute may however, be settled in either forum at the discretion of the complaining Party. The forum thus selected shall be used to the exclusion of the other.
4. For the purposes of paragraph 3, dispute settlement procedures under the WTO Agreement are deemed to be selected by a Party’s request for the establishment of a panel under Article 6 of the *WTO Understanding on Rules and Procedures Governing the Settlement of Disputes*, whereas dispute settlement procedures under this Agreement are deemed to be selected upon a request for arbitration pursuant to paragraph 1 of Article 13.5 (Establishment of Arbitration Panel).

ARTICLE 13.3

*Good Offices, Conciliation or Mediation*

1. Good offices, conciliation and mediation are procedures that are undertaken voluntarily if the Parties so agree. They may begin and be terminated at any time. They may continue while proceedings of an arbitration panel established in accordance with this Chapter are in progress.
2. Proceedings involving good offices, conciliation and mediation shall be confidential and without prejudice to the rights of any Parties in any further proceedings.

ARTICLE 13.4

### *Consultations*

1. The Parties shall make every attempt through cooperation and consultations to reach a mutually acceptable solution of any matter raised in accordance with this Article.
2. A Party may request consultations with another Party with respect to any measure it considers inconsistent with this Agreement. The Party receiving the request for consultations shall accord due consideration to the request and provide adequate opportunity for such consultations.
3. The Party requesting consultations shall make the request in writing, setting out the reasons for the request, including identification of the measure, which it considers inconsistent with this Agreement. The Party requesting consultations shall at the same time notify the other Parties in writing of the request. The Party to which the request is made shall reply within ten days from the receipt of the request.
4. Consultations shall take place in the Joint Committee, unless the Parties making and receiving the request for consultations agree otherwise.
5. The consultations shall commence within:
  - (a) 15 days from the receipt of the request in cases of urgency, including perishable goods; or
  - (b) 30 days from the receipt of the request for all other matters.
6. The consulting Parties shall provide sufficient information, including making available for the consultations personnel of relevant government agencies, to enable a full examination of whether the measure is inconsistent with this Agreement or not.
7. The consultations shall be confidential and without prejudice to the rights of the Parties in any further proceedings. The Parties shall treat any confidential information exchanged in the course of consultations in the same manner as the Party providing the information.
8. The consulting Parties shall inform the other Parties of any mutually agreed resolution of the matter.

### ARTICLE 13.5

#### *Establishment of Arbitration Panel*

1. The complaining Party may request the establishment of an arbitration panel if:
  - (a) the Party to which the request is made does not reply within ten days from the receipt of the request;

- (b) the Party complained against does not enter into consultations in accordance with the time periods specified in Article 13.4 (Consultations); or
  - (c) the consultations fail to resolve a dispute within:
    - (i) 30 days from the receipt of the request for consultations in cases of urgency, including perishable goods;
    - (ii) 60 days from the receipt of the request for consultations regarding any other matter.
2. Any request for the establishment of an arbitration panel shall identify:
- (a) the specific measures at issue; and
  - (b) the legal and factual basis for the complaint.
3. A copy of the request shall be communicated to the other Parties so that they may determine whether to participate in the arbitration process.
4. The arbitration panel shall consist of three members who shall be appointed in accordance with the *Optional Rules for Arbitrating Disputes between Two States of the Permanent Court of Arbitration*, as effective from 20 October 1992 (hereinafter referred to as the “Optional Rules”), *mutatis mutandis*.
5. The date of establishment of the arbitration panel shall be the date on which the Chairperson is appointed.
6. Unless the parties to the dispute agree otherwise within 20 days from the receipt of the request for the establishment of the arbitration panel, the terms of reference for the arbitration panel shall be:
- “To examine, in light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel pursuant to Article 13.5 (Establishment of Arbitration Panel) and to make findings of law and fact together with the reasons, as well as recommendations, if any, for the resolution of the dispute and the implementation of the ruling.”
7. Whenever feasible, a single arbitration panel should be established to examine complaints relating to the same matter where more than one Party requests the establishment of an arbitration panel or where the request involves more than one Party complained against.
8. A Party which is not a party to the dispute shall be entitled, on delivery of a written notice to the parties to the dispute, to make written submissions to the arbitration panel, receive written submissions, including annexes, from the parties to the dispute, attend hearings and make oral statements.

#### ARTICLE 13.6



### ***Arbitration Panel Procedures***

1. Unless otherwise specified in this Agreement or agreed between the parties to the dispute, the procedures of the panel shall be governed by the Optional Rules, *mutatis mutandis*.
2. The arbitration panel shall examine the matter referred to it in the request for the establishment of an arbitration panel in light of the relevant provisions of this Agreement interpreted in accordance with rules of interpretation of public international law.
3. The arbitration panel should consult regularly with the parties to the dispute and give them adequate opportunity to develop a mutually acceptable solution. The arbitration panel shall provide for at least one hearing for the parties to the dispute to present their case to the arbitration panel.
4. The language of any proceedings shall be English. The hearings of the arbitration panel shall be open to the public, unless the parties to the dispute agree otherwise or the arbitration panel decides to close the hearing for the duration of any discussion of confidential information.
5. There shall be no *ex parte* communication with the arbitration panel concerning matters under its consideration.
6. A Party's written submissions, written versions of oral statements and responses to questions put by an arbitration panel shall, at the same time as it is submitted to the arbitration panel, be transmitted by that Party to the other party to the dispute.
7. The Parties, the panel and any individual involved in the arbitration proceedings shall treat as confidential the information submitted to the arbitration panel, which has been designated as confidential by the Party submitting the information.
8. The arbitration panel shall make its ruling by consensus. If the arbitration panel is unable to reach consensus, it shall make its ruling by majority vote. Any arbitrator may furnish separate opinions on matters not unanimously agreed. The arbitration panel shall not disclose which arbitrators are associated with majority or minority opinions. The deliberations of the arbitration panel and the initial report shall be kept confidential.

### ARTICLE 13.7

#### ***Panel Reports***

1. The arbitration panel should submit to the parties to the dispute an initial report containing its findings and rulings as well as recommendations, if any, not later than 90 days from the establishment of the arbitration panel. The parties to the dispute may submit comments on the initial report, in writing, to the arbitration panel within 15 days from the receipt of the initial report. The arbitration panel should present its final report to the Parties within 30 days from the submission of the initial report. The findings of the final panel report shall include a discussion of the comments made by the parties to the dispute.

2. The final report, as well as any report under Articles 13.9 (Implementation of the Final Panel Report) and 13.10 (Compensation and Suspension of Benefits), shall be communicated to the Parties. A party to the dispute may make the report publicly available, subject to paragraph 7 of Article 13.6 (Arbitration Panel Procedures).

3. Any ruling of the arbitration panel under any provision of this Chapter shall be final and binding on the parties to the dispute.

#### ARTICLE 13.8

##### *Suspension or Termination of Arbitration Panel Proceedings*

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

2. The proceedings of an arbitration panel shall be terminated:

- (a) if the parties to the dispute agree by jointly notifying in writing the Chairperson of the arbitration panel; or
- (b) if a complaining party withdraws its complaint at any time before the initial report has been issued.

3. An arbitration panel may, at any stage of the proceedings prior to the release of the final report, propose that the parties to the dispute seek to settle the dispute amicably.

#### ARTICLE 13.9

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

1. The Party complained against shall promptly comply with the ruling in the final report. If it is impracticable to comply immediately, the parties to the dispute shall endeavour to agree on a reasonable period of time to do so. In the absence of such agreement within 45 days, from the issuance of the final report, either party to the dispute may request the original arbitration panel to determine the length of the reasonable period of time, in light of the particular circumstances of the case. The ruling of the arbitration panel should be given within 60 days from the receipt of that request.

2. The Party complained against shall notify the complaining Party of the measure adopted in order to comply with the ruling in the final report, as well as provide a detailed description of how the measure ensures compliance sufficient to allow the complaining party to assess the measure.

3. In case of disagreement as to the existence of a measure complying with the ruling in the final report or to the consistency of that measure with the ruling, such disagreement shall be decided by the same arbitration panel upon the request of either party to the

dispute before compensation can be sought or suspension of benefits can be applied in accordance with Article 13.10 (Compensation and Suspension of Benefits). The ruling of the arbitration panel should be given within 90 days from the receipt of that request.

#### ARTICLE 13.10

##### *Compensation and Suspension of Benefits*

1. If the Party complained against does not comply with a ruling of the arbitration panel referred to in Article 13.9 (Implementation of the Final Panel Report), or notifies the complaining Party that it does not intend to comply with the ruling in the final panel report, that Party shall, if so requested by the complaining Party, enter into consultations with a view to agreeing on mutually acceptable compensation. If no such agreement has been reached within 20 days from the receipt of the request, the complaining Party shall be entitled to suspend the application of benefits granted under this Agreement but only equivalent to those affected by the measure that the arbitration panel has found to be inconsistent with this Agreement.

2. In considering what benefits to suspend, the complaining Party should first seek to suspend benefits in the same sector or sectors as that affected by the measure that the arbitration panel has found to be inconsistent with this Agreement. The complaining Party that considers it is not practicable or effective to suspend benefits in the same sector or sectors may suspend benefits in other sectors.

3. The complaining Party shall notify the Party complained against of the benefits, which it intends to suspend, the grounds for such suspension and when suspension will commence, no later than 30 days before the date on which the suspension is due to take effect. Within 15 days from the receipt of that notification, the Party complained against may request the original arbitration panel to rule on whether the benefits, which the complaining Party intends to suspend are equivalent to those affected by the measure found to be inconsistent with this Agreement, and whether the proposed suspension is in accordance with paragraphs 1 and 2. The ruling of the arbitration panel should be given within 45 days from the receipt of that request. Benefits shall not be suspended until the arbitration panel has issued its ruling.

4. Compensation and suspension of benefits shall be temporary measures and shall only be applied by the complaining Party until the measure found to be inconsistent with this Agreement has been withdrawn or amended so as to bring it into conformity with this Agreement, or until the parties to the dispute have resolved the dispute otherwise.

5. At the request of a party to the dispute, the original arbitration panel shall rule on the conformity with the final report of any implementing measures adopted after the suspension of benefits and, in light of such ruling, whether the suspension of benefits should be terminated or modified. The ruling of the arbitration panel should be given within 30 days from the receipt of that request.

#### ARTICLE 13.11

### *Other Provisions*

1. Whenever possible, the arbitration panel referred to in Articles 13.9 (Implementation of the Final Panel Report) and 13.10 (Compensation and Suspension of Benefits) shall comprise the same arbitrators who issued the final report. If a member of the original arbitration panel is unavailable, the appointment of a replacement arbitrator shall be conducted in accordance with the selection procedure for the original arbitrator.
2. Any time period mentioned in this Chapter may be modified by mutual agreement of the parties to the dispute.
3. When an arbitration panel considers that it cannot comply with a timeframe imposed on it under this Chapter, it shall inform the parties to the dispute in writing and provide an estimate of the additional time required. Any additional time required should not exceed 30 days.

## CHAPTER 14

### FINAL PROVISIONS

#### ARTICLE 14.1

##### *Annexes and Appendices*

The Annexes to this Agreement, including their Appendices, constitute an integral part of this Agreement.

#### ARTICLE 14.2

##### *Amendments*

1. Any Party may submit proposals for amendments to this Agreement to the Joint Committee for consideration and recommendation.
2. Amendments to this Agreement shall be submitted to the Parties for ratification, acceptance or approval in accordance with their respective legal requirements. The text of the amendments and the instruments of ratification, acceptance or approval shall be deposited with the Depositary.
3. Amendments to this Agreement shall enter into force on the first day of the third month following the date on which at least one EFTA State and the Philippines have deposited their instrument of ratification, acceptance or approval with the Depositary. In relation to an EFTA State depositing its instrument of ratification, acceptance or approval after that, the amendments shall enter into force on the first day of the third month following the deposit of its instrument.
4. The Joint Committee may decide to amend the Annexes and Appendices to this Agreement. The decision shall enter into force on the first day of the third month following the notification by the last Party that its internal requirements have been fulfilled. Subject to the domestic laws, rules and regulations of the Parties, the Joint Committee may agree on different entry into force provisions.
5. Amendments regarding issues related only to one or several EFTA States and the Philippines shall be agreed upon by the Parties concerned.
6. If its legal requirements permit, a Party may apply any amendment provisionally, pending its entry into force for that Party. Provisional application of amendments shall be notified to the Depositary.

#### ARTICLE 14.3

##### *Accession*

1. Any State becoming a Member of EFTA may accede to this Agreement, provided that the Joint Committee approves its accession, on terms and conditions to be agreed upon by the Parties and the acceding State.
2. The instrument of accession shall be deposited with the Depositary. In relation to an acceding State, this Agreement shall enter into force on the first day of the third month following the deposit of its instrument of accession, or the approval of the terms of accession by the existing Parties, whichever is later.

#### ARTICLE 14.4

##### *Withdrawal and Expiration*

1. Each Party may withdraw from this Agreement by means of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification is received by the Depositary.
2. If the Philippines withdraws, this Agreement shall expire when its withdrawal becomes effective.
3. Any EFTA State which withdraws from the *Convention establishing the European Free Trade Association* shall, *ipso facto* on the same day as the withdrawal takes effect, cease to be a Party to this Agreement.

#### ARTICLE 14.5

##### *Entry into Force*

1. This Agreement is subject to ratification, acceptance or approval in accordance with the respective legal requirements of the Parties. The instruments of ratification, acceptance or approval shall be deposited with the Depositary.
2. This Agreement shall enter into force on the first day of the third month following the date on which at least one EFTA State and the Philippines have deposited their instrument of ratification, acceptance or approval with the Depositary.
3. In relation to an EFTA State depositing its instrument of ratification, acceptance or approval after this Agreement has entered into force, this Agreement shall enter into force on the first day of the third month following the deposit of its instrument.
4. If its respective legal requirements permit, a Party may apply this Agreement provisionally, pending its entry into force for that Party. Provisional application of this Agreement shall be notified to the Depositary.

ARTICLE 14.6

*Depositary*

The Government of Norway shall act as Depositary.

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

Done at Bern, this 28<sup>th</sup> day of April 2016, in one original in English, which shall be deposited with the Depositary, who shall transmit certified copies to all the Parties.

For Iceland

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For the Philippines

.....

For the Principality of Liechtenstein

.....

For the Kingdom of Norway

.....

For the Swiss Confederation

.....



# **ANNEX I**

REFERRED TO IN ARTICLE 2.2

**RULES OF ORIGIN**



ANNEX I

REFERRED TO IN ARTICLE 2.2

RULES OF ORIGIN

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**APPENDIX**

Appendix      Product Specific Rules



**SECTION I**  
**GENERAL PROVISIONS**

Article 1

*Definitions*

For the purposes of this Annex:

- (a) **Party** means the Philippines, Iceland, Norway or the customs territory of Switzerland. Due to the customs union between Switzerland and Liechtenstein, goods originating in Liechtenstein shall be considered as originating in Switzerland;
- (b) **production** means methods of obtaining goods including manufacturing, producing, assembling, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting, capturing; and processing;
- (c) **material** means any ingredient, raw material, component, part or accessory used in the production of goods;
- (d) **customs value** means the value as determined in accordance with the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* (hereinafter referred to as “the WTO Agreement on Customs Valuation);
- (e) **value of materials** means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the WTO Agreement on Customs Valuation shall apply;
- (f) **ex-works price** means the price actually paid or payable for goods to the producer in the Party where the last working or processing was carried out, in accordance with the international commercial terms (incoterms), excluding internal taxes which may be repaid when goods are exported;
- (g) **Harmonized System** respectively its abbreviation **HS** means the Harmonized Commodity Description and Coding System;
- (h) **chapter, heading** and **subheading** means a chapter (two-digit code), heading (four-digit code) or subheading (six-digit code) of the Harmonized System.

**SECTION II**  
**CONCEPT OF “ORIGINATING GOODS”**

Article 2

***General Requirements***

For the purposes of this Annex, goods shall be considered as originating in a Party if:

- (a) they have been wholly obtained in a Party, in accordance with Article 3;
- (b) the non-originating materials used in the production in a Party satisfy the requirements provided for in Article 4;
- (c) they have been produced in a Party exclusively from materials originating in one or more Parties; or
- (d) they have been produced in a Party exclusively from materials as specified in subparagraphs (a) to (c).

Article 3

***Wholly Obtained Goods***

The following goods shall be considered as wholly obtained in a Party:

- (a) minerals and other naturally occurring substances not included in subparagraphs (b) to (f) extracted or taken from its soil, waters, seabed or beneath the seabed;
- (b) vegetable products grown and harvested in that Party;
- (c) live animals born and raised in that Party;
- (d) goods obtained from live animals, raised in that Party;
- (e) goods from slaughtered animals born and raised in that Party;
- (f) goods obtained by hunting, trapping, fishing, aquaculture, gathering or capturing conducted in that Party;
- (g) goods obtained in that Party by using cell cultures;<sup>1</sup>

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<sup>1</sup> **Cell culture** means the cultivation of human, animal or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, and ph), outside a living organism.

- (h) goods falling within Chapters 29 to 39 obtained by fermentation<sup>2</sup>;
- (i) goods of sea fishing and other marine products taken from the sea outside the territorial waters<sup>3</sup> of any country, by a vessel of that Party and goods produced exclusively therefrom on board a factory ship of that Party;

In this context, **factory ships of that Party** and **vessels of that Party** respectively mean factory ships and vessels, which are registered in that Party, sail under the flag of that Party and whose ownership, senior management and board of directors and nationality of masters, officers and crew are subject to that Parties' domestic laws, rules and regulations;

- (j) goods extracted from the seabed or sub-soil outside the territorial waters of that Party if that Party has the rights to exploit that seabed or sub-soil in accordance with international law;
- (k) waste and scrap resulting from production conducted in that Party;
- (l) used goods collected in that Party provided that such goods are fit only for the recovery of raw materials and not for their original purpose;
- (m) goods obtained or produced in that Party exclusively from the goods referred to in subparagraphs (a) to (l).

#### Article 4

##### *Sufficient Working or Processing*

1. Goods obtained from non-originating materials shall be considered to have undergone sufficient working or processing if the applicable product specific rule of the Appendix has been fulfilled.
2. For the purposes of paragraph 1, the operations provided for in Article 5 are in any case considered as insufficient to obtain originating status.
3. The product specific rules referred to in paragraph 1 indicate the working or processing which must be carried out on non-originating materials used in manufacturing and concern only such materials. It follows that if goods, which have acquired originating status in a Party in accordance with paragraph 1, are further processed in that Party and used as material in the production of other goods, no account shall be taken of the non-originating components of that material.
4. Notwithstanding paragraph 1, non-originating goods that do not undergo the required change in tariff classification as set out in the Appendix shall be considered as originating if the value of all non-originating materials used in their production that do

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<sup>2</sup> **Fermentation** is a biotechnological process in which human, animal or plant cells, bacteria, yeasts, fungi or enzymes are used in the production process.

<sup>3</sup> Territorial waters include internal waters and territorial sea.



not undergo the required change in tariff classification does not exceed 20 percent of the ex-works price of the goods and meet all other applicable requirements set forth in this Annex.

5. Paragraph 4 does not apply to goods which are wholly obtained in a Party in accordance with Article 3. However, if the relevant product specific rule of the Appendix provides for a rule where certain materials must be wholly obtained, the tolerance of paragraph 4 shall apply.

## Article 5

### *Minimal Operations*

1. Notwithstanding Article 4, goods shall not be considered as originating, if they have only undergone one or more of the following operations or processes:

- (a) preserving operations to ensure that goods retain their condition during transport and storage;
- (b) freezing or thawing;
- (c) packaging and re-packaging;
- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles or textile products;
- (f) simple painting and polishing;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) colouring of sugar or forming sugar lumps;
- (i) peeling and removal of stones, cores, seeds and shells from fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading, matching;
- (l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other similar simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
- (n) simple mixing of goods, whether or not of different kinds;

- (o) simple assembly of parts of articles to constitute a complete article or disassembly of goods into parts; or
  - (p) slaughter of animals.
2. For the purposes of paragraph 1, **simple** describes operations or processes which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the operation or process.
3. All operations or processes carried out in a Party on given goods shall be taken into account when determining whether the working or processing undergone by those goods are considered as minimal operations in accordance with paragraph 1.

## Article 6

### *Accumulation of Origin*

1. Goods originating in a Party, which are used as materials in the production of goods in another Party, shall be considered as originating in the Party where the last operation beyond those referred to in paragraph 1 of Article 5 have been carried out.
2. Goods originating in a Party, which are exported from one Party to another and do not undergo working or processing beyond those referred to in paragraph 1 of Article 5, shall retain their origin.
3. Where materials originating in two or more Parties are used in the production of goods and these materials have not undergone any working or processing beyond the operations referred to in Article 5, the origin of the goods is determined by the material with the highest customs value for that material in that Party.

## Article 7

### *Unit of Qualification*

1. For the purpose of determining the originating status, the unit of qualification of goods or materials shall be determined in accordance with the Harmonized System.
2. Pursuant to paragraph 1:
- (a) if the goods are subject to a change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, packaging materials and containers for retail sale, which are classified with the goods pursuant to General Rule 5 of the *General Rules for the Interpretation of the Harmonized System* (hereinafter referred to as “General Rules”), shall be disregarded. If the goods are subject to a value criterion set out in the Appendix, the value of such packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the goods are produced or non-

originating materials, as the case may be, in calculating the value criterion;

- (b) packing materials and containers for shipment used to protect goods during transportation, other than packaging materials and containers for retail sale, shall be disregarded in determining the origin of the goods;
- (c) sets, as defined in General Rule 3, shall be considered originating if all component goods are originating. However, if a set is composed of originating and non-originating goods, the set as a whole shall be considered originating, provided that the value of the non-originating goods does not exceed 20 percent of the ex-works price of the set;
- (d) when a consignment consists of a number of identical goods classified under the same heading, each product shall be taken individually into account when applying the provision on the Appendix;
- (e) where goods satisfy the requirements of this Annex and are imported into a Party either in one or multiple shipments from another Party, in disassembled form, but classified as assembled goods pursuant to General Rule 2(a), the determination of origin shall be based on the assembled goods.

#### Article 8

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

1. In determining whether all the non-originating materials used in the production of goods undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, accessories, spare parts, tools and instruction and information material dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in its ex-works price, and which are not separately invoiced, shall be disregarded.

2. If the goods are subject to a value criterion, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the goods are produced or non-originating materials, as the case may be, in calculating the value criterion.

#### Article 9

##### *Neutral Elements*

Neutral elements, which are goods used in the production, testing or inspection of other goods but are not physically incorporated into those goods, shall be treated as originating material regardless of where they are produced.

## Article 10

### *Fungible Materials*

1. If originating and non-originating fungible materials are used in the production of goods, the determination of whether fungible materials used are originating shall be determined on the basis of an inventory management system. If required by domestic laws, rules and regulations, this system may be subject to prior authorisation by the respective customs authority.
2. For the purposes of paragraph 1, **fungible materials** means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another.
3. The inventory management system must ensure that the final goods obtaining originating status shall not be more than what would have been the case if the originating materials used to produce the final goods had been physically segregated from the non-originating materials.
4. Once an inventory management method has been chosen, it must be used through all the fiscal year or period.
5. A producer using an inventory management system must keep records of the operation of the system that are necessary for the customs authorities of the exporting Party to verify compliance with the provisions of this Annex.
6. The authorisation to use accounting segregation may be withdrawn by the customs authority at any time if the producer makes improper use of it.

## **SECTION III**

### **TERRITORIAL REQUIREMENTS**

## Article 11

### *Principle of Territoriality*

1. The conditions for acquiring originating status set out in the provisions of Section II must be fulfilled without any interruption in the territory of a Party.
2. If originating goods are returned to the exporting Party after having been exported to a non-Party without having undergone any operation there beyond those necessary to retain their condition, these goods shall keep their originating status.
3. Notwithstanding paragraph 1, the acquisition of originating status of goods in accordance with the provisions of Section II shall not be affected by operations carried out in a non-party under an outward processing procedure or a similar arrangement, if:

- (a) the re-imported materials have been obtained from the exported materials;
- (b) the total added value acquired in the non-party does not exceed 15 percent of the ex-works price of the goods; and
- (c) the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Party concerned, does not exceed the value allowed in accordance with the Appendix.

4. For the purposes of subparagraph 3 (b), the term **total added value** means all costs arising outside the Party concerned, including transport costs and the value of non-originating materials incorporated there.

## Article 12

### *Non-alteration*

1. Originating goods, for which preferential tariff treatment is requested in a Party, shall be the same goods as exported from another Party. They must not have been altered or transformed in any way or have undergone operations other than to retain their condition, adding or affixing marks, labels, seals or any documentation to ensure compliance with domestic requirements of the importing Party, prior to being declared for preferential tariff treatment.
2. Transit, storage of goods or consignments or splitting of consignments may take place in non-parties, provided they remain under customs supervision in those non-parties.
3. Compliance with paragraphs 1 and 2 shall be considered satisfied, unless the customs authorities of the importing Party have reason to believe otherwise. In such cases the customs authority of the importing Party may request the importer or his representative to provide appropriate evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading, packing lists or any other evidence related to the goods themselves.

**SECTION IV**

**PROOF OF ORIGIN**

Article 13

***Origin Declaration***

1. For the purpose of obtaining preferential tariff treatment in the importing Party, a proof of origin in the form of an origin declaration set out below (without the footnotes) must be completed in English, in a legible and permanent form, by an exporter of a Party for goods originating in a Party.

*“The exporter of the goods covered by this document (customs authorisation No...<sup>4</sup>) declares that, except where otherwise clearly indicated, the goods satisfy the Rules of Origin to be considered as originating under the PH-EFTA FTA (Country of Origin: .....<sup>5</sup>)*

*Place and Date<sup>6</sup>*

.....  
*Signature above the Printed Name  
of the Authorised Signatory*

2. The origin declaration must be completed on an invoice, packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods, and, except as provided in Article 14, bear the original signature of the exporter.

3. The origin declaration may be completed when the goods to which it relates are exported, or after exportation. An origin declaration shall be valid for 12 months, from the date of completion.

4. Forwarding agents, customs brokers and other representatives of an exporter have to be empowered by such exporter to complete origin declarations. They must submit the said written authorisation to the customs authorities, at their request.

5. An exporter who has completed an origin declaration must keep a copy of the origin declaration and all documents supporting the originating status of the goods, in paper or electronic form, for at least three years from the date of completion or issue.

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<sup>4</sup> Pursuant to Article 14, an Approved Exporter is not required to sign the origin declaration but must instead indicate the authorisation number. A non-Approved Exporter must affix his/her signature above the printed name and leave the field on authorisation number blank.

<sup>5</sup> The origin of the goods must be indicated in this space (Philippines, Iceland, Norway or Switzerland). The use of ISO-Alpha-2 codes is permitted (PH, IS, NO or CH). Reference may be made to a specific column of the invoice packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods in which the country of origin of the goods are referred to.

<sup>6</sup> This information may be omitted if already contained in the document itself.

Article 14

*Approved Exporter*

1. The customs authority of the exporting Party may, subject to domestic requirements, authorise an exporter of that Party, hereinafter referred to as “Approved Exporter” to complete origin declarations without signature.
2. An exporter who applies for such authorisation must offer, to the satisfaction of the customs authority of the exporting Party, all guarantees necessary to verify the originating status of the goods as well as the fulfilment of any other requirement under this Annex.
3. The customs authority of the exporting Party shall provide, to the Approved Exporter, an authorisation number to be included in the origin declaration instead of the signature.
4. The customs authority of the exporting Party may verify the proper use of an authorisation and withdraw it at any time, if the exporter no longer meets the conditions or otherwise makes improper use of it. The withdrawal of an authorisation shall be made available to the customs authorities of the other Parties.

**SECTION V**

**PREFERENTIAL TREATMENT**

Article 15

*Importation Requirements*

1. Each Party shall grant preferential tariff treatment in accordance with the Agreement to originating goods of a Party imported from another Party, on the basis of an origin declaration referred to in Article 13.
2. In order to obtain preferential tariff treatment, the importer must, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of originating goods, whether or not the importer is in possession of an origin declaration.
3. If the importer is not in possession of an origin declaration at the time of importation, the importer may, in accordance with the domestic laws, rules and regulations of the importing Party, present the origin declaration at a later stage.
4. An origin declaration must be submitted to the customs authorities of the importing Party within 12 months from its completion. The expiration of this period may be suspended as long as the goods covered by that origin declaration remain under

customs control of the importing Party. After this period, an origin declaration may be accepted only in exceptional circumstances.

5. Notwithstanding paragraph 1, a Party may, in accordance with its domestic laws, rules and regulations, waive the requirement to present an origin declaration, and grant preferential tariff treatment.

6. An importer who has been granted preferential tariff treatment must keep the origin declaration and other relevant documents for three years after the date on which preferential tariff treatment was granted, or longer if required by the domestic laws, rules and regulations of the importing Party.

## Article 16

### *Importation by Instalments*

Where, at the request of an importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods within the meaning of General Rule 2(a) are imported by instalments, a single origin declaration must be submitted to the customs authorities upon importation of the first instalments.

## Article 17

### *Cooperation of Exporters and Importers with Customs Authorities*

1. Exporters and importers benefitting from the Agreement must, within the framework of the Agreement and subject to the domestic laws, rules and regulations of a Party, cooperate with the customs authority of that Party and submit, at its request, supporting documents regarding the fulfilment of the requirements of this Annex.

2. An exporter who has completed an origin declaration must:

- (a) upon request of the customs authority of the exporting Party, submit the documents referred to in paragraph 5 of Article 13 to that authority, which may, at any time, carry out inspections and verify the exporters or the producer's accounts and take other appropriate measures; and
- (b) when becoming aware of or having reason to believe that an origin declaration contains incorrect information, immediately notify the importer and the customs authority of the exporting Party of any change affecting the originating status of the goods covered by that origin declaration.

3. An importer who has requested or has been granted preferential tariff treatment must:



- (a) upon request of the customs authority of the importing Party, submit the documents referred to in paragraph 3 of Article 12 to that authority; and
- (b) when becoming aware of or having reason to believe that the origin declaration contains incorrect information, immediately notify the customs authorities of the importing Party of any change affecting the originating status of the goods covered by an origin declaration.

## Article 18

### *Denial of Preferential Treatment*

1. The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws, rules and regulations where goods do not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.
2. A typographical error in the origin declaration shall not invalidate this document if it is duly established that this document does in fact correspond to the imported goods.

## **SECTION VI**

### **ADMINISTRATIVE COOPERATION**

## Article 19

### *Verification of Origin Declarations*

1. The customs authority of the exporting Party shall carry out verifications of origin declarations on request of the importing Party.
2. The verification request may question the authenticity of the document and the accuracy of the information contained therein, including the originating status of the goods concerned or the fulfilment of other requirements of this Annex. It shall identify the reasons for the inquiry and include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration could be invalid.
3. The importing Party shall submit the verification request to the exporting Party within 36 months from the completion of the origin declaration. The exporting Party is not obliged to conduct verifications based on verification requests received after that deadline.
4. The customs authority of the importing Party may, subject to its domestic laws, rules and regulations, suspend preferential tariff treatment to goods covered by an origin

declaration until the verification procedure has been finalised. Nonetheless, the goods shall be released, subject to domestic laws, rules and regulations, provided that the goods are not held because of an import prohibition, or restriction and that there is no suspicion of fraud.

5. The customs authority of the exporting Party may request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.

6. The requesting Party shall be informed of the results and findings of the verification within six months from the date of the verification request. If the requesting Party receives no reply within that period, or if the reply does not clearly state whether the goods are originating or whether the origin declaration is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the origin declaration in question.

7. Where the requested Party is unable to meet the deadline referred to in paragraph 6 due to circumstances beyond the control of its customs authority, it shall inform the requesting Party in writing prior to the deadline. The requested Party shall extend the deadline by another six months.

## Article 20

### *Notifications and Cooperation*

1. The Parties shall provide each other, through the EFTA Secretariat, with:
  - (a) the addresses of the customs authorities of the Parties responsible for verifications referred to in Article 19 and the addresses of the relevant authorities for other issues related to the implementation or application of this Annex; and
  - (b) information on the interpretation, application and administration of this Annex, where needed.
2. The Parties shall make available the information on authorisation numbers allocated to Approved Exporters, pursuant to Article 14.
3. The Parties shall endeavour to resolve technical matters related to the interpretation, the implementation or application of this Annex, to the extent possible, through direct consultations between the customs authorities referred to in subparagraph (1) (a) or in the Sub-Committee on Trade in Goods. If the matters remain unresolved, they may be submitted to the Joint Committee for resolution.

Article 21

***Confidentiality***

Any information which is by nature confidential or which is provided on a confidential basis shall not be disclosed by the Parties' authorities without the explicit permission of the person or authority providing the information.

**SECTION VII**

**FINAL PROVISIONS**

Article 22

***Penalties***

Each Party shall ensure, in accordance with its domestic laws, rules and regulations that appropriate penalties, sanctions or other measures are imposed for violations of the laws, rules and regulations related to this Annex.

Article 23

***Transitional Provisions for Goods in Transit or Storage***

The provisions of this Agreement may be applied to goods, which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such goods, an origin declaration may be completed retrospectively up to six months after the entry into force of this Agreement, provided that the provisions of this Annex and in particular Article 12 have been fulfilled.

Article 24

***Review***

Unless otherwise agreed, the Parties shall review this Annex and the Appendix five years from the entry into force of the Agreement.

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## **ANNEX II**

REFERRED TO IN ARTICLE 2.1

PRODUCT COVERAGE OF NON-AGRICULTURAL PRODUCTS

ANNEX II

REFERRED TO IN ARTICLE 2.1

PRODUCT COVERAGE OF NON-AGRICULTURAL PRODUCTS

1. For EFTA, Chapter 2 (Trade in Non-Agricultural Products) shall cover the following goods:

(a) Fish and other marine products defined as:

HS Code	Description of Goods
02.08  ex 0208.40	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>  - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) of seals, sea lions and walruses (mammals of the suborder Pinnipedia): -- Of whales
<b>Chapter 3</b>	<b>Fish and crustaceans, molluscs and other aquatic invertebrates.</b>
05.11  0511.91	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>  - Other: -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
15.04	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>
15.16  ex 1516.10	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>  - Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals
16.03	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>
ex 1603.00	- Extracts and juices of meat of whale, fish or crustaceans, molluscs or other aquatic invertebrates
16.04	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>
16.05	<b>Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.</b>
23.01	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>

HS Code	Description of Goods
ex 2301.10	- Flours, meals and pellets, of meat or meat offal; greaves: -- Of whales
2301.20	- Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
<b>23.09</b> ex 2309.90	<b>Preparations of a kind used in animal feeding.</b> - Other: -- Fish solubles

Notwithstanding the above, for Switzerland, the following products shall fall within the scope of Chapter 3 (Trade in Agricultural Products).

HS Code	Description of Goods
ex 0208.40, ex 1603.00 and ex 2301.10	Of whales
ex 0511.91	Feedingstuffs for production animals
ex 15.04 and ex 1516.10	Fats and oils for human consumption or products derived from species protected under the Convention on International Trade in Endangered Species of Wild Fauna and Flora
ex 2301.20 and ex 2309.90	Feedingstuffs for production animals

(b) Chapters 25 to 97, except for the following agricultural products when imported into the Parties indicated:

HS Code	Description of Goods	Parties
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues.</b>	Norway Switzerland
<b>35.02</b>	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>	
	- Egg albumin:	
3502.11	-- Dried	Norway Switzerland
3502.19	-- Other	Norway Switzerland
3502.20	- Milk albumin, including concentrates of two or more whey proteins	Norway

HS Code	Description of Goods	Parties
3502.90	- Other	Norway
<b>35.05</b>	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>	
3505.10	- Dextrins and other modified starches	Norway Switzerland
ex 3505.20	- Glues, for animal feeding	Switzerland
<b>38.09</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>	
ex 3809.10	- With a basis of amylaceous substances, for animal feeding	Switzerland
<b>38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
ex 3823.11	-- Stearic acid, for animal feeding	Norway Switzerland
ex 3823.12	-- Oleic acid, for animal feeding	Norway Switzerland
ex 3823.13	-- Tall oil fatty acids, for animal feeding	Norway
ex 3823.19	-- Other, for animal feeding	Norway Switzerland
ex 3823.70	- Industrial fatty alcohols, for animal feeding	Norway

2. For the Philippines, Chapter 2 (Trade in Non-Agricultural Products) shall cover following goods:

(a) Fish and other marine products defined as:

HS Code	Description of Goods
<b>Chapter 3</b>	<b>Fish and crustaceans, molluscs and other aquatic invertebrates</b>
<b>0511.91.00</b>	<b>Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3</b>
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>

<b>HS Code</b>	<b>Description of Goods</b>
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>
<b>2301.20</b>	<b>Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.</b>

(b) Chapters 25 to 97.

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## **ANNEX III**

REFERRED TO IN ARTICLE 2.3

SCHEDULE OF TARIFF COMMITMENTS OF THE PHILIPPINES ON  
NON-AGRICULTURAL PRODUCTS ORIGINATING IN THE EFTA  
STATES



ANNEX III

REFERRED TO IN ARTICLE 2.3

SCHEDULE OF TARIFF COMMITMENTS OF THE PHILIPPINES ON NON-  
AGRICULTURAL PRODUCTS ORIGINATING IN THE EFTA STATES

General Notes

1. For the purposes of this Annex:
  - (a) Columns 1 and 2 refer to the national tariff lines of the Philippines and their corresponding descriptions as of 1 January 2015 in accordance with the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012;
  - (b) Column 3 refers to the applied most favoured nation (MFN) rates of duty in effect on 1 January 2015 in accordance with the Tariff and Customs Code of the Philippines (TCCP); and
  - (c) Columns 4 to 13 refer to the yearly tariff commitments.
2. Tariff commitments for year one under Column 4 shall be implemented on the date of entry into force of this Agreement. Subsequent reductions shall take place on 1 January of each following year.
3. For a Party for which this Agreement enters into force at a later date, the applied rate shall be at the level specified in that Party's schedule of tariff commitments as if there was no delay in the entry into force.
4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.
5. The tariff lines identified with an asterisk (\*) in this Annex shall be reviewed three years after the entry into force of this Agreement.



AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0302.39.00	-- Other	5	4	3	3	2	1	0	0	0	0	0
0302.42.00	-- Anchovies ( <i>Engraulis</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0302.43.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.) brisling or sprats ( <i>Sprattus sprattus</i> )	5	X	X	X	X	X	X	X	X	X	X
0302.45.00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.46.00	-- Cobia ( <i>Rachycentron canadum</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.47.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	X	X	X	X	X	X	X	X	X	X
0302.54.00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.55.00	-- Alaska Pollack ( <i>Theragra chalcogramma</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.56.00	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.59.00	-- Other	10	8	7	5	3	2	0	0	0	0	0
0302.71.00	-- Tilapias ( <i>Oreochromis</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0302.72.10	--- Yellowtail catfish ( <i>Pangasius pangasius</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.72.90	--- Other	10	8	7	5	3	2	0	0	0	0	0
0302.73.10	--- Mrigal ( <i>Cirrhinus cirrhosus</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.73.90	--- Other	10	8	7	5	3	2	0	0	0	0	0
0302.74.00	-- Eels ( <i>Anguilla</i> spp.)	7	X	X	X	X	X	X	X	X	X	X
0302.79.00	-- Other	10	8	7	5	3	2	0	0	0	0	0
0302.81.00	-- Dogfish and other sharks	7	X	X	X	X	X	X	X	X	X	X
0302.82.00	-- Rays and skates ( <i>Rajidae</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.83.00	-- Toothfish ( <i>Dissostichus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.84.00	-- Seabass ( <i>Dicentrarchus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.85.00	-- Seabream ( <i>Sparidae</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.12	---- Longfin mojarra ( <i>Pentaprion longimanus</i> )	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0302.89.13	----- Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.14	----- Savalaihairtails ( <i>Lepturacanthussavala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahiaanea</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.15	----- Indian mackerel ( <i>Rastrelliger kanagurta</i> ) and island mackerel ( <i>Rastrelliger faughni</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.16	----- Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepanepunctata</i> ) and great barracudas ( <i>Sphyrna barracuda</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.17	----- Silver pomfrets ( <i>Pampus argenteus</i> ) and black pomfrets ( <i>Parastromatus niger</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.18	----- Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.19	----- Other	10	8	7	5	3	2	0	0	0	0	0
0302.89.22	----- Rohu ( <i>Labeo rohita</i> ), catla ( <i>Catla catla</i> ) and swamp barb ( <i>Puntius chola</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.24	----- Snakeskin gourami ( <i>Trichogaster pectoralis</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.26	----- Indian threadfins ( <i>Polynemus indicus</i> ) and silver grunts ( <i>Pomadasys argenteus</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.27	----- Hilsa shad ( <i>Tenulosailisha</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.28	----- Wallago ( <i>Wallago attu</i> ) and giant river-catfish ( <i>Sperataseenghala</i> )	10	8	7	5	3	2	0	0	0	0	0
0302.89.29	----- Other	10	8	7	5	3	2	0	0	0	0	0
0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	7	6	5	4	2	1	0	0	0	0	0
0303.23.00	-- Tilapias ( <i>Oreochromis</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0303.24.00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0303.25.00	-- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )	10	X	X	X	X	X	X	X	X	X	X
0303.26.00	-- Eels ( <i>Anguilla</i> spp.)	7	X	X	X	X	X	X	X	X	X	X
0303.29.00	-- Other	10	8	7	5	3	2	0	0	0	0	0
0303.33.00	-- Sole ( <i>Solea</i> spp.)	7	6	5	4	2	1	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0303.34.00	-- Turbots ( <i>Psetta maxima</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.39.00	-- Other	10	8	7	5	3	2	0	0	0	0	0
0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnusalalunga</i> )	5	X	X	X	X	X	X	X	X	X	X
0303.42.00	-- Yellowfin tunas ( <i>Thunnusalbacares</i> )	5	X	X	X	X	X	X	X	X	X	X
0303.43.00	-- Skipjack or stripe-bellied bonito	5	X	X	X	X	X	X	X	X	X	X
0303.44.00	-- Bigeye tunas ( <i>Thunnusobesus</i> )	5	X	X	X	X	X	X	X	X	X	X
0303.45.00	-- Atlantic and Pacific bluefin tunas ( <i>Thunnusthynnus</i> , <i>Thunnusorientalis</i> )	5	4	3	3	2	1	0	0	0	0	0
0303.46.00	-- Southern bluefin tunas ( <i>Thunnusmaccoyii</i> )	5	X	X	X	X	X	X	X	X	X	X
0303.49.00	-- Other	5	4	3	3	2	1	0	0	0	0	0
0303.55.00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0303.56.00	-- Cobia ( <i>Rachycentroncanadum</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.57.00	-- Swordfish ( <i>Xiphias gladius</i> )	10	X	X	X	X	X	X	X	X	X	X
0303.66.00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	7	6	5	4	2	1	0	0	0	0	0
0303.67.00	-- Alaska Pollack ( <i>Theragachalcogramma</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.68.00	-- Blue whittings ( <i>Micromesistiuspoutassou</i> , <i>Micromesistiusaustralis</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.69.00	-- Other	10	8	7	5	3	2	0	0	0	0	0
0303.81.00	-- Dogfish and other sharks	7	X	X	X	X	X	X	X	X	X	X
0303.82.00	-- Rays and skates ( <i>Rajidae</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.83.00	-- Toothfish ( <i>Dissostichus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0303.89.12	---- Longfin mojarra ( <i>Pentapriolongimanus</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.89.13	---- Bluntnose lizardfish ( <i>Trachinocephalusmyops</i> )	10	8	7	5	3	2	0	0	0	0	0
0303.89.14	---- Savalaihairtails ( <i>Lepturacanthussavala</i> ), Belanger's croakers ( <i>Johniusbelangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahiaanea</i> )	10	8	7	5	3	2	0	0	0	0	0





AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0304.62.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	7	X	X	X	X	X	X	X	X	X	X
0304.63.00	-- Nile Perch (Latesniloticus)	7	X	X	X	X	X	X	X	X	X	X
0304.69.00	-- Other	7	6	5	4	2	1	0	0	0	0	0
0304.75.00	-- Alaska Pollack (Theragachalcogramma)	7	6	5	4	2	1	0	0	0	0	0
0304.84.00	-- Swordfish (Xiphias gladius)	7	X	X	X	X	X	X	X	X	X	X
0304.85.00	-- Toothfish (Dissostichus spp.)	7	6	5	4	2	1	0	0	0	0	0
0304.87.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	7	X	X	X	X	X	X	X	X	X	X
0304.91.00	-- Swordfish (Xiphias gladius)	7	6	5	4	2	1	0	0	0	0	0
0304.92.00	-- Toothfish (Dissostichus spp.)	7	6	5	4	2	1	0	0	0	0	0
0304.93.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idella, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.)	7	X	X	X	X	X	X	X	X	X	X
0304.94.00	-- Alaska Pollack (Theragachalcogramma)	7	6	5	4	2	1	0	0	0	0	0
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10	8	7	5	3	2	0	0	0	0	0
0305.20.10	-- Of freshwater fish, dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0305.20.90	-- Other	10	8	7	5	3	2	0	0	0	0	0
0305.31.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idella, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.)	15	X	X	X	X	X	X	X	X	X	X
0305.32.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	13	10	8	5	3	0	0	0	0	0



AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0305.64.00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> <i>carpio</i> , <i>Carassius</i> <i>carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon</i> <i>piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Latesniloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	15	X	X	X	X	X	X	X	X	X	X
0305.69.10	--- Marine fish	15	13	10	8	5	3	0	0	0	0	0
0305.69.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
0305.71.00	-- Shark fins	15	13	10	8	5	3	0	0	0	0	0
0305.72.10B	---- Of Pacific salmon ( <i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus</i> <i>schawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i> ), Atlantic salmon ( <i>Salmo</i> <i>salar</i> ) and Danube salmon ( <i>Hucho</i> <i>hucho</i> ), smoked; herrings ( <i>Clupea</i> <i>harengus</i> , <i>Clupea</i> <i>pallasii</i> ), smoked, in brine, salted but not dried or smoked; cod ( <i>Gadus</i> <i>morhua</i> , <i>Gadus</i> <i>ogac</i> , <i>Gadus</i> <i>macrocephalus</i> ), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.72.10C	---- Other	15	13	10	8	5	3	0	0	0	0	0
0305.72.90A	---- Of Pacific salmon ( <i>Oncorhynchus</i> <i>nerka</i> , <i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus</i> <i>schawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i> ), Atlantic salmon ( <i>Salmo</i> <i>salar</i> ) and Danube salmon ( <i>Hucho</i> <i>hucho</i> ), smoked; herrings ( <i>Clupea</i> <i>harengus</i> , <i>Clupea</i> <i>pallasii</i> ), smoked, in brine, salted but not dried or smoked; cod ( <i>Gadus</i> <i>morhua</i> , <i>Gadus</i> <i>ogac</i> , <i>Gadus</i> <i>macrocephalus</i> ), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.72.90B	---- Other	15	13	10	8	5	3	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0305.79.00A	---- Of Pacific salmon ( <i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchustschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Huchohucho</i> ), smoked; herrings ( <i>Clupeaharengus</i> , <i>Clupeapallasii</i> ), smoked, in brine, salted but not dried or smoked; cod ( <i>Gadusmorhua</i> , <i>Gadusogac</i> , <i>Gadusmacrocephalus</i> ), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.79.00B	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.11.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.12.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.14.10	--- Soft shell crabs	15	13	10	8	5	3	0	0	0	0	0
0306.14.90	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.15.00	-- Norway lobsters ( <i>Nephropsnorvegicus</i> )	10	8	7	5	3	2	0	0	0	0	0
0306.16.00	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangoncrangon</i> )	15	13	10	8	5	3	0	0	0	0	0
0306.17.10	--- Giant tiger prawns ( <i>Penaeus monodon</i> )	15	X	X	X	X	X	X	X	X	X	X
0306.17.20	--- Whiteleg shrimps ( <i>Litopenaeusvannamei</i> )	15	X	X	X	X	X	X	X	X	X	X
0306.17.30	--- Giant river prawns ( <i>Macrobrachiumrosenbergii</i> )	15	X	X	X	X	X	X	X	X	X	X
0306.17.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	8	7	5	3	2	0	0	0	0	0
0306.21.10	--- Breeding	5	4	3	3	2	1	0	0	0	0	0
0306.21.20	--- Other, live	5	4	3	3	2	1	0	0	0	0	0
0306.21.30	--- Fresh or chilled	5	4	3	3	2	1	0	0	0	0	0
0306.21.91A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.21.91B	----- Other	5	4	3	3	2	1	0	0	0	0	0
0306.21.99A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0306.21.99B	----- Other	5	4	3	3	2	1	0	0	0	0	0
0306.22.91A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.22.99A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.24.10	--- Live	15	13	10	8	5	3	0	0	0	0	0
0306.24.20	--- Fresh or chilled	15	13	10	8	5	3	0	0	0	0	0
0306.24.91	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.24.99	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.25.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.26.10	--- Breeding	15	13	10	8	5	3	0	0	0	0	0
0306.26.20	--- Other, live	15	13	10	8	5	3	0	0	0	0	0
0306.26.30	--- Fresh or chilled	15	13	10	8	5	3	0	0	0	0	0
0306.26.41	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.26.49	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.26.91	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.26.99	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.11	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.12	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.19	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.21	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.22	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.29	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.31	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.32	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.39	---- Other	15	13	10	8	5	3	0	0	0	0	0



AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0307.59.10	--- Frozen	3	X	X	X	X	X	X	X	X	X	X
0307.59.20	--- Frozen	3	X	X	X	X	X	X	X	X	X	X
0307.59.30	--- Smoked	10	X	X	X	X	X	X	X	X	X	X
0307.60.10	-- Live	10	8	7	5	3	2	0	0	0	0	0
0307.60.20	-- Fresh, chilled or frozen	10	8	7	5	3	2	0	0	0	0	0
0307.60.30	-- Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.71.10	--- Live	10	8	7	5	3	2	0	0	0	0	0
0307.71.20	--- Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0307.79.10	--- Frozen	10	8	7	5	3	2	0	0	0	0	0
0307.79.20	--- Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.81.10	--- Live	10	X	X	X	X	X	X	X	X	X	X
0307.81.20	--- Fresh or chilled	10	X	X	X	X	X	X	X	X	X	X
0307.89.10	--- Frozen	10	X	X	X	X	X	X	X	X	X	X
0307.89.20	--- Dried, salted or in brine; smoked	10	X	X	X	X	X	X	X	X	X	X
0307.91.10	--- Live	10	8	7	5	3	2	0	0	0	0	0
0307.91.20	--- Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0307.99.10	--- Frozen	10	8	7	5	3	2	0	0	0	0	0
0307.99.20	--- Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.99.90	--- Other	10	8	7	5	3	2	0	0	0	0	0
0308.11.10	--- Live	10	X	X	X	X	X	X	X	X	X	X
0308.11.20	--- Fresh or chilled	10	X	X	X	X	X	X	X	X	X	X
0308.19.10	--- Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.19.20	--- Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.19.30	--- Smoked	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0308.21.10	--- Live	10	8	7	5	3	2	0	0	0	0	0
0308.21.20	--- Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.29.10	--- Frozen	10	X	X	X	X	X	X	X	X	X	X
0308.29.20	--- Dried, salted or in brine	10	X	X	X	X	X	X	X	X	X	X
0308.29.30	--- Smoked	10	X	X	X	X	X	X	X	X	X	X
0308.30.10	-- Live	10	8	7	5	3	2	0	0	0	0	0
0308.30.20	-- Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.30.30	-- Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.30.40	-- Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.30.50	-- Smoked	10	8	7	5	3	2	0	0	0	0	0
0308.90.10	-- Live	10	8	7	5	3	2	0	0	0	0	0
0308.90.20	-- Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.90.30	-- Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.90.40	-- Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.90.50	-- Smoked	10	8	7	5	3	2	0	0	0	0	0
0308.90.90	-- Other	10	8	7	5	3	2	0	0	0	0	0
1604.11.10	--- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.11.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
1604.12.10	--- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.12.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
1604.13.11	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.13.19	---- Other	15	13	10	8	5	3	0	0	0	0	0
1604.13.91	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.13.99	---- Other	15	13	10	8	5	3	0	0	0	0	0





AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1605.29.10	- - - Shrimp paste	15	X	X	X	X	X	X	X	X	X	X
1605.30.00	- Lobster	10	8	7	5	3	2	0	0	0	0	0
1605.40.00	- Other crustaceans	10	8	7	5	3	2	0	0	0	0	0
1605.51.00	- - Oysters	10	X	X	X	X	X	X	X	X	X	X
1605.52.00	- - Scallops, including queen scallops	10	8	7	5	3	2	0	0	0	0	0
1605.53.00	- - Mussels	10	8	7	5	3	2	0	0	0	0	0
1605.54.00	- - Cuttle fish and squid	10	X	X	X	X	X	X	X	X	X	X
1605.55.00	- - Octopus	10	X	X	X	X	X	X	X	X	X	X
1605.56.00	- - Clams, cockles and ark shells	10	8	7	5	3	2	0	0	0	0	0
1605.57.00	- - Abalone	10	8	7	5	3	2	0	0	0	0	0
1605.58.00	- - Snails, other than sea snails	10	8	7	5	3	2	0	0	0	0	0
1605.59.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
1605.61.00	- - Sea cucumbers	10	8	7	5	3	2	0	0	0	0	0
1605.62.00	- - Sea urchins	10	X	X	X	X	X	X	X	X	X	X
1605.63.00	- - Jellyfish	10	8	7	5	3	2	0	0	0	0	0
1605.69.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3	3	2	1	0	0	0	0	0	0	0
3808.50.10B	- - - Other	3	2	2	1	0	0	0	0	0	0	0
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	10	10	10	10	7	7	7	5	5	5	0
3901.10.19	- - - Other	10	10	10	10	7	7	7	5	5	5	0
3901.10.92*	- - - Linear Low-Density Polyethylene (LLDPE)	10	X	X	X	X	X	X	X	X	X	X
3901.10.99*	- - - Other	10	X	X	X	X	X	X	X	X	X	X
3901.20.00*	- Polyethylene having a specific gravity of 0.94 or more	10	X	X	X	X	X	X	X	X	X	X
3902.10.30	- - In dispersion	10	10	10	10	7	7	7	5	5	5	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3902.10.90*	-- Other	10	X	X	X	X	X	X	X	X	X	X
3902.30.30	-- In the form of liquids or pastes	10	10	10	10	7	7	7	5	5	5	0
3902.30.90*	-- Other	10	X	X	X	X	X	X	X	X	X	X
3903.19.10	--- In dispersion	10	10	10	10	7	7	7	5	5	5	0
3903.19.21*	---- High impact polystyrene (HIPS)	10	X	X	X	X	X	X	X	X	X	X
3903.19.29	---- Other	10	10	10	10	7	7	7	5	5	5	0
3903.19.91*	---- High impact polystyrene (HIPS)	10	X	X	X	X	X	X	X	X	X	X
3903.19.99	---- Other	10	10	10	10	7	7	7	5	5	5	0
3904.10.10*	-- Homopolymers, suspension type	10	X	X	X	X	X	X	X	X	X	X
3904.10.91*	--- Granules	10	X	X	X	X	X	X	X	X	X	X
3904.10.92*	--- Powder	10	X	X	X	X	X	X	X	X	X	X
3904.10.99*	--- Other	10	X	X	X	X	X	X	X	X	X	X
3904.21.10	--- Granules	10	10	10	10	7	7	7	5	5	5	0
3904.21.20	--- Powder	10	10	10	10	7	7	7	5	5	5	0
3904.21.90	--- Other	10	10	10	10	7	7	7	5	5	5	0
3904.22.10	--- In dispersion	10	10	10	10	7	7	7	5	5	5	0
3904.22.20	--- Granules	10	10	10	10	7	7	7	5	5	5	0
3904.22.30	--- Powder	10	10	10	10	7	7	7	5	5	5	0
3904.22.90	--- Other	10	10	10	10	7	7	7	5	5	5	0
4009.31.91	---- Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	10	10	7	5	3	0	0	0	0	0	0
4016.99.13	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
4801.00.10	- Weighing not more than 55g/m2	7	5	5	3	3	1	1	0	0	0	0
4801.00.90	- Other	7	5	5	3	3	1	1	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4802.10.00	- Hand-made paper and paperboard	10	7	7	7	5	5	5	3	3	3	0
4802.20.10	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.20.90	-- Other	10	7	7	7	5	5	5	3	3	3	0
4802.40.10	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.40.90	-- Other	10	7	7	7	5	5	5	3	3	3	0
4802.54.21	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.54.29	---- Other	10	7	7	7	5	5	5	3	3	3	0
4802.54.30	--- Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.54.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.55.31	---- Of a width not exceeding 150mm	10	7	7	7	5	5	5	3	3	3	0
4802.55.39	---- Other	10	7	7	7	5	5	5	3	3	3	0
4802.55.40	--- Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.55.50	--- Base paper of a kind used to manufacture release paper	10	7	7	7	5	5	5	3	3	3	0
4802.55.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.56.31	---- With no side exceeding 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.56.39	---- Other	10	7	7	7	5	5	5	3	3	3	0
4802.56.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.57.11	---- With no side exceeding 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.57.19	---- Other	10	7	7	7	5	5	5	3	3	3	0
4802.57.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.58.90	--- Other	10	7	7	7	5	5	5	3	3	3	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4802.61.40	--- Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.61.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.62.90	--- Other	10	7	7	7	5	5	5	3	3	3	0
4802.69.00	-- Other	10	7	7	7	5	5	5	3	3	3	0
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	10	7	7	7	5	5	5	3	3	3	0
4803.00.90	- Other	10	7	7	7	5	5	5	3	3	3	0
4804.29.00	-- Other	3	2	2	1	1	0	0	0	0	0	0
4804.31.30	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.31.40	--- Sandpaper base paper	7	5	5	5	3	3	3	1	1	1	0
4804.31.50	--- Of a kind used for making cement bags	7	5	5	5	3	3	3	1	1	1	0
4804.31.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4804.39.10	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.39.20	--- Foodpaper	7	5	5	5	3	3	3	1	1	1	0
4804.39.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4804.41.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5	5	3	3	3	1	1	1	0
4804.49.10	--- Foodboard	7	5	5	5	3	3	3	1	1	1	0
4804.49.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4804.51.30	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.51.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5	5	3	3	3	1	1	1	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4804.59.00	-- Other	7	5	5	5	3	3	3	1	1	1	0
4805.11.00	-- Semi-chemical fluting paper	7	5	5	5	3	3	3	1	1	1	0
4805.12.10	--- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	7	5	5	5	3	3	3	1	1	1	0
4805.12.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4805.19.10	--- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	7	5	5	5	3	3	3	1	1	1	0
4805.19.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4805.24.00	-- Weighing 150 g/m <sup>2</sup> or less	7	5	5	5	3	3	3	1	1	1	0
4805.25.10	--- Weighing less than 225 g/m <sup>2</sup>	7	5	5	5	3	3	3	1	1	1	0
4805.25.90	--- Other	7	5	5	5	3	3	3	1	1	1	0
4816.90.10	-- Carbon paper	7	5	5	5	3	3	3	1	1	1	0
4816.90.20	-- Other copying paper	7	5	5	5	3	3	3	1	1	1	0
4817.10.00	- Envelopes	10	7	7	7	5	5	5	3	3	3	0
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	10	10	10	7	7	7	5	5	5	0
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15	10	10	10	7	7	7	5	5	5	0
4818.10.00	- Toilet paper	10	7	7	7	5	5	5	3	3	3	0
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	10	10	10	7	7	7	5	5	5	0
4818.30.10	-- Tablecloths	15	10	10	10	7	7	7	5	5	5	0
4818.30.20	-- Serviettes	15	10	10	10	7	7	7	5	5	5	0
4818.50.00	- Articles of apparel and clothing accessories	15	10	10	10	7	7	7	5	5	5	0
4818.90.00	- Other	15	10	10	10	7	7	7	5	5	5	0
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	10	10	10	7	7	7	5	5	5	0
4820.20.00	- Exercise books	10	7	7	7	5	5	5	3	3	3	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4820.30.00	- Binders (other than book covers), folders and file covers	10	7	7	7	5	5	5	3	3	3	0
4820.40.00	- Manifold business forms and interleaved carbon sets	15	10	10	10	7	7	7	5	5	5	0
4820.50.00	- Albums for samples or for collections	15	10	10	10	7	7	7	5	5	5	0
4820.90.00	- Other	15	10	10	10	7	7	7	5	5	5	0
4821.10.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	3	2	2	1	1	0	0	0	0	0	0
4821.10.90	-- Other	7	5	5	5	3	3	3	1	1	1	0
4821.90.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	3	2	2	1	1	0	0	0	0	0	0
4821.90.90	-- Other	5	3	3	1	1	0	0	0	0	0	0
5703.10.10	-- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
5703.10.90A	--- Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
5703.90.21	--- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.29A	---- Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.91	--- Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.99A	---- Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5705.00.21	-- Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
5705.00.92	-- Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
5903.20.00	- With polyurethane	10	10	10	10	7	7	7	5	5	5	0
7007.11.10	--- Suitable for vehicles of Chapter 87	10	10	10	10	7	7	7	5	5	5	0
7009.10.00	- Rear-view mirrors for vehicles	10	10	10	10	7	7	7	5	5	5	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7320.10.11	--- Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
7408.19.00	-- Other	5	3	3	1	1	0	0	0	0	0	0
7605.19.90	--- Other	5	3	3	1	1	0	0	0	0	0	0
7614.10.19	--- Other	10	7	7	7	5	5	5	3	3	3	0
7614.10.90	-- Other	10	7	7	7	5	5	5	3	3	3	0
7614.90.90	-- Other	10	7	7	7	5	5	5	3	3	3	0
8413.30.12	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8413.30.21	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8413.30.92	--- Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8415.10.10	-- Of an output not exceeding 26.38 kW	10	7	7	7	5	5	5	3	3	3	0
8415.10.90	-- Other	10	7	7	7	5	5	5	3	3	3	0
8415.90.14A	---- Condensers	5	3	3	1	1	0	0	0	0	0	0
8415.90.14B	---- Evaporators	5	3	3	1	1	0	0	0	0	0	0
8415.90.19	--- Other	10	7	7	7	5	5	5	3	3	3	0
8418.10.10	-- Household type	10	10	7	5	3	0	0	0	0	0	0
8418.21.00	-- Compression-type	10	10	7	5	3	0	0	0	0	0	0
8418.40.10	-- Not exceeding 200 l capacity	10	10	7	5	3	0	0	0	0	0	0
8418.40.90	-- Other	10	10	7	5	3	0	0	0	0	0	0
8507.10.10	-- Of a kind used for aircraft	15	10	10	10	7	7	7	5	5	5	0
8507.10.92	---- Of a height (excluding terminals and handles) not exceeding 13 cm	15	10	10	10	7	7	7	5	5	5	0
8507.10.93	---- Other	15	15	15	15	15	10	5	0	0	0	0



AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8507.10.94	---- Of a height (excluding terminals and handles) not exceeding 13 cm	15	10	10	10	7	7	7	5	5	5	0
8507.10.99	---- Other	15	15	15	15	15	10	5	0	0	0	0
8507.20.10	-- Of a kind used for aircraft	15	10	10	10	7	7	7	5	5	5	0
8507.20.91	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	15	10	10	10	7	7	7	5	5	5	0
8507.20.92	---- Other	15	10	10	10	7	7	7	5	5	5	0
8507.20.93	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	15	10	10	10	7	7	7	5	5	5	0
8507.20.99	---- Other	15	10	10	10	7	7	7	5	5	5	0
8507.90.11	--- Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	10	7	7	7	5	5	5	3	3	3	0
8507.90.12	--- Of a kind used for aircraft	10	7	7	7	5	5	5	3	3	3	0
8507.90.19	--- Other	10	7	7	7	5	5	5	3	3	3	0
8507.90.91	--- Of a kind used for aircraft	10	7	7	7	5	5	5	3	3	3	0
8507.90.93	--- Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	10	7	7	7	5	5	5	3	3	3	0
8507.90.99	--- Other	10	7	7	7	5	5	5	3	3	3	0
8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
8512.20.91	--- For motorcycles	20	20	20	20	20	20	20	15	10	7	5
8512.20.99	--- Other	10	10	10	10	10	10	10	7	7	5	3
8512.30.91	--- Obstacle detection (warning) devices for vehicles	30	30	30	30	20	20	20	15	15	15	0
8512.40.00	- Windscreen wipers, defrosters and demisters	10	10	10	10	7	7	7	5	5	5	0
8536.10.13	--- Fuse blocks, of a kind used for motor vehicles	20	20	20	20	20	20	20	15	10	7	5
8536.10.93	--- Fuse blocks, of a kind used for motor vehicles	20	20	20	20	20	20	20	15	10	7	5
8536.50.99	--- Other	7	7	7	7	7	7	7	5	5	5	3
8536.90.99A	---- Battery clamp, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	20	20	20	15	10	7	5
8537.10.99	--- Other	5	5	5	5	5	5	5	4	4	4	3

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8544.11.10	--- With an outer coating of lacquer or enamel	7	7	5	5	3	0	0	0	0	0	0
8544.11.20	--- With an outer coating or covering of paper, textiles or poly (vinyl chloride)	7	7	5	5	3	0	0	0	0	0	0
8544.20.11	--- Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.19	--- Other	7	5	5	5	3	3	3	1	1	1	0
8544.20.21	--- Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.29	--- Other	7	5	5	5	3	3	3	1	1	1	0
8544.20.41	--- Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.49	--- Other	7	5	5	5	3	3	3	1	1	1	0
8544.30.12	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	30	30	30	30	30	30	30	20	15	10	5
8544.30.14	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	30	30	30	30	30	30	30	20	15	10	5
8544.42.32	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	15	15	15	10	10	10	0
8544.42.34	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	15	15	15	10	10	10	0
8702.10.41	---- g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.71	---- g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.81	---- g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.90	--- Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.12	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	20	20	20	20	20	15	15	15	15	10	0
8702.90.13	--- For the transport of 30 persons or more	20	20	20	20	20	15	15	15	15	10	0
8702.90.14	--- Other motor coaches, buses or minibuses	20	20	20	20	20	15	15	15	15	10	0
8702.90.19	--- Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.92C	---- Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.93C	----- Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.94C	----- Other	20	20	20	20	20	15	15	15	15	10	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8702.90.95C	----- Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.99C	----- Other	20	20	20	20	20	15	15	15	15	10	0
8703.21.23	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.24	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.21.29	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.31	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.21.39	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.91	----- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.21.99	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.11	----- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.22.19	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.21	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.22.29	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.91	----- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.22.99	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.23.10	--- Ambulances	30	30	20	15	10	0	0	0	0	0	0
8703.23.21	----- Completely Knocked Down	30	30	20	15	10	0	0	0	0	0	0
8703.23.31	----- Completely Knocked Down	30	30	20	15	10	0	0	0	0	0	0
8703.23.39	----- Other	30	30	20	15	10	0	0	0	0	0	0
8703.23.51	----- Of a cylinder capacity not exceeding 1,800 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.52	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.53	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.54	----- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.61	----- Of a cylinder capacity not exceeding 1,800 cc	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.71	---- Of a cylinder capacity not exceeding 1,800 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.72	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.73	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.74	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.24.10	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.24.31	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.24.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.41	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.49	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.51	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.59	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.70A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.24.70B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.81	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.89	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.91	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.24.99	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.11	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.19	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.20	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	30	30	30	30	30	20	20	20	20	15	0
8703.31.40A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.31.40B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.81	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.89	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.91	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.99	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.10	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.32.31	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.32.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.42	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.43	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.44	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.49	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.52	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.53	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.54	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.59	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.71	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.72	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.73	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.32.79	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.92	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.93	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.94	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.99	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.10	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.33.31	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.33.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.43	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.44	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.45	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.49	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.53	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.54	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.55	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.59	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.70A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.33.70B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.81	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.89	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.91	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.99	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.11	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.90.12A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.90.12B	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.13A	----- Hearses and prison vans	30	30	30	30	30	20	20	20	20	15	0
8703.90.13B	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.19B	----- Hearses and prison vans	30	30	30	30	30	20	20	20	20	15	0
8703.90.19C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.50	--- Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.90.70C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.80	--- Other vehicles, Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.90.90C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.21.19	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.21.22	----- Refuse/garbage collection vehicles having a refuse compressing device	30	30	30	30	30	20	20	20	20	15	0
8704.21.23A	----- Tanker vehicles	30	30	30	30	30	20	20	20	20	15	0
8704.21.23B	----- Bulk-cement lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.21.24	----- Armoured cargo vehicles for transporting valuables	30	30	30	30	30	20	20	20	20	15	0
8704.21.25	----- Hooklift lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.21.29	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.22.19	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.22.22	----- Refuse/garbage collection vehicles having a refuse compressing device	30	30	30	30	30	20	20	20	20	15	0
8704.22.23A	----- Tanker vehicles	30	30	30	30	30	20	20	20	20	15	0
8704.22.23B	----- Bulk-cement lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.22.24	----- Armoured cargo vehicles for transporting valuables	30	30	30	30	30	20	20	20	20	15	0
8704.22.25	----- Hooklift lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.22.29	----- Other	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8704.22.39	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.22.42	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.22.43A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.22.43B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.22.44	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.22.45	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	20	20	20	20	20	15	15	15	15	10	0
8704.22.59	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.19	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.22	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.23A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.23B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.24	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.25	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.29	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.59	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.62	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.63A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.63B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.64	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.65	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.66	----- Dumpers	20	20	20	20	20	15	15	15	15	10	0
8704.23.69	----- Other	20	20	20	20	20	15	15	15	15	10	0



AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8704.23.79	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.82	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.83A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.83B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.84	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.85	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.86	----- Dumpers	20	20	20	20	20	15	15	15	15	10	0
8704.23.89	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.90.91C	---- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.92C	---- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.93C	---- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.94C	---- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.99C	---- Other	30	30	30	30	30	20	20	20	20	15	0
8707.90.90	-- Other	20	20	20	20	15	15	15	10	10	10	0
8708.10.90	-- Other	10	10	10	10	10	10	10	7	7	5	3
8708.21.00	-- Safety seat belts	10	10	10	10	10	10	10	7	7	5	3
8708.29.12A	----- Armrest	15	15	15	15	15	15	15	10	10	7	5
8708.29.12B	----- Other	15	15	15	15	15	15	15	10	10	7	5
8708.29.14B	----- Other	15	15	15	15	15	15	15	10	10	7	5
8708.29.93	----- Interior trim fittings; mudguards	20	20	20	20	20	20	20	15	10	7	5
8708.29.94	----- Hood rods	15	15	15	15	15	15	15	10	10	7	5
8708.29.95	----- Other	10	10	10	10	10	10	10	7	7	5	3
8708.29.96	----- Interior trim fittings; mudguards	20	20	20	20	20	20	20	15	10	7	5
8708.29.97	----- Hood rods	15	15	15	15	15	15	15	10	10	7	5

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8708.29.98	----- Other	10	10	10	10	10	10	10	7	7	5	3
8708.29.99	---- Other	10	10	10	10	10	10	10	7	7	5	3
8708.30.21	--- Brake drums, brake discs or brake pipes	20	20	20	20	15	15	15	10	10	10	0
8708.30.29	--- Other	10	10	10	10	7	7	7	5	5	5	0
8708.30.30	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	20	20	20	20	15	15	15	10	10	10	0
8708.30.90	-- Other	10	10	10	10	7	7	7	5	5	5	0
8708.70.16	--- For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.17B	---- Other	15	15	15	15	15	15	15	10	10	7	5
8708.70.22	--- For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.29A	---- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	15	15	15	15	15	15	15	10	10	7	5
8708.70.32	--- For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.39A	---- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	15	15	15	15	15	15	15	10	10	7	5
8708.91.16	---- For vehicles of heading 87.03	30	30	30	30	20	20	20	15	15	15	0
8708.91.17A	----- For vehicles of subheading 8704.10	10	10	10	10	7	7	7	5	5	5	0
8708.91.17B	----- Other	30	30	30	30	20	20	20	15	15	15	0
8708.91.92A	----- Drain plugs	20	20	20	20	15	15	15	10	10	10	0
8708.91.99A	----- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	20	20	20	20	15	15	15	10	10	10	0
8708.92.20	--- For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.92.40B	---- Other	15	15	15	15	15	15	15	10	10	7	5
8708.99.21A	----- Fuel tanks, unassembled	30	30	30	30	30	30	30	20	15	10	5
8708.99.21B	----- Other	30	30	30	30	30	30	30	20	15	10	5
8708.99.23A	----- Tank assembly reserve, unassembled	20	20	20	20	20	20	20	15	10	7	5
8708.99.23B	----- Tank assembly reserve, other	20	20	20	20	20	20	20	15	10	7	5

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8708.99.23C	----- Tank fuel lower, fuel caps, filler pipes, filler hose assy or fuel tank bands, unassembled	15	15	15	15	15	15	15	10	10	7	5
8708.99.23D	----- Tank fuel lower, fuel caps, filler pipes, filler hose assy or fuel tank bands, other	15	15	15	15	15	15	15	10	10	7	5
8708.99.30	---- Accelerator, brake or clutch pedals	20	20	20	20	20	20	20	15	10	7	5
8708.99.40	---- Battery carriers or trays and brackets therefor	15	15	15	15	15	15	15	10	10	7	5
8708.99.50	---- Radiator shrouds	20	20	20	20	20	20	20	15	10	7	5
8708.99.61	----- For vehicles of heading 87.02	20	20	20	20	20	20	20	15	10	7	5
8708.99.62	----- For vehicles of heading 87.03	20	20	20	20	20	20	20	15	10	7	5
8708.99.63	----- For vehicles of heading 87.04	20	20	20	20	20	20	20	15	10	7	5
8708.99.70B	----- Other	10	10	10	10	10	10	10	7	7	5	3
8708.99.90B	---- Other	10	10	10	10	10	10	10	7	7	5	3
8711.10.12	--- Mopeds and motorised bicycles	30	30	30	30	30	20	20	20	20	15	0
8711.10.13	--- Other motorcycles and motor scooters	30	30	30	30	30	20	20	20	20	15	0
8711.10.19	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.10.92	--- Mopeds and motorised bicycles	30	30	30	30	30	20	20	20	20	15	0
8711.10.93	--- Other motorcycles and motor scooters	30	30	30	30	30	20	20	20	20	15	0
8711.10.99	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.10	-- Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.20.20A	--- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8711.20.20B	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.31	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.32	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.45	---- Of a cylinder capacity not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8711.20.49	---- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.51	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.52	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.59	---- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.90	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.30.10	-- Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.30.30A	--- Three-wheeled light vehicles of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	30	30	30	30	30	20	20	20	20	15	0
8711.30.30B	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.30.90	-- Other	30	30	30	30	30	20	20	20	20	15	0
8711.40.10	-- Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.40.20	-- Other, Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8711.40.90	-- Other	30	30	30	30	30	20	20	20	20	15	0
8711.90.40	-- Side-cars	30	30	30	30	30	20	20	20	20	15	0
8711.90.51	--- Electrically powered motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.90.52	--- Other, of a cylinder capacity not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.53	--- Other, of a cylinder capacity exceeding 200 cc but not exceeding 500 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.54	--- Other, of a cylinder capacity exceeding 500 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.91B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8711.90.99C	---- Other	30	30	30	30	30	20	20	20	20	15	0
9025.19.11	---- Temperature gauges for motor vehicles	10	10	10	10	10	10	10	7	7	5	3
9030.33.30	--- Ammeters and voltmeters for motor vehicles	10	10	10	7	7	5	3	0	0	0	0
9401.20.10	-- For vehicles of heading 87.02, 87.03 or 87.04	30	30	30	30	30	30	30	20	15	10	5
9401.90.31	--- Headrest stiffeners for seats of subheading 9401.20.10	15	15	15	15	10	10	10	7	7	7	0

<b>AHTN 2012</b>	<b>DESCRIPTION OF PRODUCT</b>	<b>MFN (1 Jan 2015)</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10 and subsequent years</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>	<b>(11)</b>	<b>(12)</b>	<b>(13)</b>
9401.90.39A	----- Armrests for seats of subheading 9401.20.10	15	15	15	15	10	10	10	7	7	7	0

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## **ANNEX IV**

REFERRED TO IN ARTICLE 2.4

EXPORT DUTIES



ANNEX IV

REFERRED TO IN ARTICLE 2.4

EXPORT DUTIES

Paragraph 1 of the Article 2.4 (Export Duties) of the Agreement shall not apply to logs exported from the Philippines, as provided in Executive Order No. 26, dated 1 July 1986.

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## **ANNEX V**

REFERRED TO IN ARTICLE 2.8

TRADE IN FISH AND OTHER MARINE PRODUCTS



## ANNEX V

### REFERRED TO IN ARTICLE 2.8

#### TRADE IN FISH AND OTHER MARINE PRODUCTS

##### Article 1

###### ***Scope***

This Annex applies to measures affecting trade between the Parties in fish and other marine products, as set out in subparagraphs 1(a) and 2(a) of Annex II (Product Coverage of Non-Agricultural Products).

##### Article 2

###### ***Import Licensing and Accreditation***

1. Taking into account the particular trade, development and financial needs of the Parties, import licensing and accreditation procedures, if required by a Party for the importation of fish and other marine products, shall be applied in a neutral, fair, equitable and non-restrictive manner so as not to distort trade between the Parties and in accordance with paragraph 1 of Article III of the GATT 1994.

2. Where a Party has denied an import license application or the accreditation of an importer, with respect to goods of another Party, it shall:

- (a) without undue delay, provide the applicant with a written justification of the reason(s) for the denial;
- (b) ensure that the applicant has the right to at least one level of independent administrative and judicial appeal; and
- (c) where the decision is upheld in an appeal, provide the exporting Party with a written justification of the decision within 14 days.

##### Article 3

###### ***Contact Points***

The parties shall exchange names and addresses of contact points responsible for import licensing and accreditation of importers of fish and other marine products, in order to facilitate communication and exchange of information.

Article 4

***Notification***

A Party adopting or amending regulations related to import licensing and accreditation of importers that are likely to affect trade between the parties in fish and other marine products, shall promptly notify the other Parties.

Article 5

***Consultations***

Consultations shall be held at the request of a Party which considers that another Party has taken a measure related to import licensing and accreditation of importers, which is likely to create, or has created, an obstacle to trade in fish and other marine products. Such consultations shall take place without undue delay, and no later than ten days from the receipt of the request, with the objective of finding a mutually acceptable solution. Such consultations may be conducted by any agreed method. The Joint Committee shall, where relevant, be informed of such consultations.

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## **ANNEX VI**

REFERRED TO IN ARTICLE 2.11

TRADE FACILITATION



## ANNEX VI

### REFERRED TO IN ARTICLE 2.11

#### TRADE FACILITATION

##### Article 1

###### *General Principles*

The Parties, aiming to serve the interests of their respective business communities and to create a trading environment allowing them to benefit from the opportunities offered by the Agreement, agree that in particular the following principles are the basis for the development and administration of trade facilitation measures by their competent authorities:

- (a) transparency, efficiency, simplification, harmonisation and consistency of trade procedures;
- (b) consistent, impartial, predictable and reasonable administration of laws, regulations and administrative decisions relevant to international trade in goods;
- (c) promotion of international standards;
- (d) consistency with multilateral instruments;
- (e) best possible use of information technology;
- (f) high standards of public service;
- (g) governmental controls based on risk management;
- (h) cooperation within each Party among customs and other border authorities; and
- (i) consultations between the Parties and their respective business communities.

##### Article 2

###### *Transparency*

1. Each Party shall promptly make available and update, as far as practicable in English, the following, through internet:

- (a) laws, rules, regulations, administrative decisions or rulings of general application and procedures relevant to trade in goods;
  - (b) a description of its importation, exportation and transit procedures, including appeal procedures, that informs interested parties of the practical steps needed to trade or transit goods;
  - (c) the forms and documents required for trade or transit through the territory of that Party; and
  - (d) contact information on enquiry points.
2. Each Party shall establish enquiry points for customs and other matters relevant to trade in goods, which may be contacted in English via the internet. Answers to enquiries in English shall be in English. The Parties shall not require any fee for answering enquiries.
3. Each Party shall consult its business community on its needs with regard to the development and implementation of trade facilitation measures, giving particular attention to the interests of micro, small and medium-sized enterprises.
4. Each Party shall, to the extent possible, publish in advance, and on the internet, any proposed laws and regulations relevant to international trade, with a view to affording interested persons an opportunity to comment on them.
5. Each Party shall ensure that a reasonable interval is provided between the publication of laws and regulations relevant to international trade in goods and their entry into force.

### Article 3

#### ***Advance Rulings***

1. Upon written request of an importer, exporter, or producer or through a duly authorised representative, a Party shall issue a binding written advance ruling, in a reasonable time bound manner, which contains all necessary information with regard to:
- (a) tariff classification and the applied rate of duty of a product, including the method used to calculate the amount of duties;
  - (b) the appropriate method or criteria and its application, to be used for determining the customs value under a particular set of facts;<sup>1</sup>
  - (c) the fees and charges that will be applied or, where appropriate, information on the way such fees and charges are calculated;

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<sup>1</sup> Switzerland applies customs duties based on weight or quantity rather than *ad valorem* duties.



- (d) applicable border-crossing or port-of-entry requirements for a specific product;
  - (e) the rules of origin it will apply to a product; and
  - (f) other matters as the Parties may agree.
2. If a Party declines a request for an advance ruling, the Party shall promptly notify the requesting importer, exporter, or producer or duly authorised representative in writing, setting forth the basis for the decision.
3. Advance rulings shall take effect on the date they are issued, or on another date specified by the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.
4. A Party may limit the validity of advance rulings to a period determined by the domestic laws, rules and regulations.
5. Each Party shall endeavour to make information on advance rulings publicly available, taking into account the need to protect confidential information.

#### Article 4

##### *Simplification of International Trade Procedures*

1. The Parties shall apply trade and border procedures that are simple, reasonable and impartial.
2. The Parties shall limit controls, formalities and the number of documents required in the context of trade in goods between the Parties to those necessary and appropriate to ensure compliance with legal requirements and thereby simplify to the greatest extent possible the respective procedures. With a view to minimising the incidence and complexity of import, export and transit formalities and to decreasing and simplifying import, export and transit documentation requirements, each Party shall ensure that such formalities and documentation requirements:
- (a) are applied with a view to a rapid release and clearance of goods;
  - (b) are applied in a manner that aims at reducing the time and cost of compliance; and
  - (c) are the least trade restrictive measure chosen.
3. The importing Party shall not require any original or copy of the export declaration from the importer.
4. The Parties shall endeavour to use efficient trade procedures, with a view to reducing costs and unnecessary delays in trade between them, based, as appropriate, on international standards, in particular the standards, guidelines and recommendations of

the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT), the International Organization for Standardization (ISO), the World Customs Organization (WCO) including the principles of the *Revised International Convention on the Simplification and Harmonisation of Customs Procedures* (Revised Kyoto Convention), the Codex Alimentarius Commission, the *World Organization for Animal Health* and the relevant international and regional organisations operating within the framework of the *International Plant Protection Convention*.

5. Each Party shall adopt or maintain procedures that:
  - (a) provide for advance electronic submission and processing of information before the physical arrival of goods in order to expedite their clearance;
  - (b) allow importers to obtain the release of goods prior to meeting all import requirements of that Party if the importer provides sufficient guarantees and where it is decided that neither further examination, physical inspection nor any other submission is required and where such import requirements do not concern regulated and/or controlled imports;
  - (c) provide for the possibility of electronic payment for duties, taxes, fees and charges collected by customs and other border authorities; and
  - (d) allow goods intended for import to be moved within the Party under customs control from the customs office of entry to another customs office from where the goods would then be released or cleared.
  
6. In order to avoid deterioration of perishable goods,<sup>2</sup> each Party shall:
  - (a) provide for the rapid release of perishable goods;
  - (b) in cases of delays in the release of perishable goods, provide, upon request, an explanation of the reasons for the delay;
  - (c) give appropriate priority to perishable goods when scheduling any examinations that may be required; and
  - (d) either arrange, or allow an importer to arrange, for proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities.

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<sup>2</sup> For the purposes of this provision, **perishable goods** are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

Article 5

***Competent Customs Offices***

1. Each Party shall designate the customs offices at which goods may be presented or cleared. In determining the competence and location of these offices and their business hours, the requirements of trade shall be taken into account.
2. Each Party shall, subject to the availability of resources, perform customs controls and procedures outside the designated business hours and outside the premises of the competent customs offices if so requested by a trader for a valid reason.

Article 6

***Risk Management***

1. Each Party shall determine which persons, goods, or means of transport are to be examined and the extent of the examination, based on risk management.
2. In identifying and addressing risks related to the entry, exit, transit, transfer or end-use of goods moved between the customs territories of Parties, or to the presence of goods that are not in free circulation, the Parties shall systematically apply objective risk management procedures and practices.
3. Each Party's border procedures and customs controls, including its documentary examinations, physical examinations or post-audit examinations, shall not be more onerous than necessary to limit its exposure to the risks referred to in paragraph 2.

Article 7

***Authorised Economic Operator System***

A Party operating an Authorised Economic Operator System or security measures affecting international trade flows shall:

- (a) afford another Party the possibility to negotiate a mutual recognition agreement on authorisation and security measures for the purpose of facilitating international trade while ensuring effective customs control; and
- (b) draw on relevant international standards, in particular the *WCO Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework)*.

## Article 8

### ***Customs Brokers***

The Parties shall ensure that the domestic laws, rules and regulations regarding customs brokers are based on transparent rules. The Parties shall allow legal persons to operate with their own customs brokers, as defined in their domestic laws, rules and regulations.

## Article 9

### ***Fees and Charges***

1. Fees and charges of whatever character, other than import duties and other than taxes within the purview of Article III of the GATT 1994, imposed in connection with importation or exportation, including tasks provided under Article 3 (Advanced Rulings), shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. The fees and charges referred to in paragraph 1 shall not be calculated on an *ad valorem* basis.
3. Each Party shall officially publish information on fees and charges on the internet, as far as practicable in English. Such information shall include the reason for the fee or charge, i.e. the service provided, the responsible authority, the fees and charges that will be applied and how they are calculated, as well as when and how payment has to be made.
4. Upon request, the customs authorities or any other competent authority of a Party shall provide information on fees and charges applicable to imports of goods into that Party, including the methods of calculation.

## Article 10

### ***Penalty Disciplines***

1. Each Party shall ensure that penalties for breaches of its customs laws, rules or regulations, or procedural requirements are imposed only on the person(s) legally responsible for the breach.
2. The penalty imposed shall depend on the facts and circumstances of the case and shall be based on the culpability of the responsible person and be commensurate with the degree and severity of the breach.
3. A penalty for minor breaches, such as inadvertent omissions or mistakes, including mistakes in interpretation of customs laws, rules or regulations, without fraudulent intent or gross negligence, shall not be greater than necessary to discourage a repetition of such errors. Penalties shall not be inflicted for obvious formal errors.

4. Each Party shall ensure that when a penalty is imposed for a breach of customs laws, rules or regulations, or procedural requirements, an explanation in writing is provided to the person upon whom the penalty is imposed, specifying the nature of the breach, the basis for the penalty and instructions on the rights to appeal.

5. Each Party shall consider, as a mitigating factor, the voluntary disclosure to the competent authorities of the circumstances of a breach of customs laws, rules or regulations, or procedural requirement prior to the discovery of a breach by the authority.

6. Each Party shall specify in its domestic laws, rules and regulations a limited period within which it may initiate penalty proceedings in connection with a breach of customs laws, rules or regulations, or procedural requirement.

7. Each Party shall maintain procedures to avoid conflicts of interest in the assessment and collection of penalties ensuring that government officials do not personally benefit from any penalty or duties assessed or collected.

#### Article 11

##### ***Legalisation of Documents***

1. A Party shall not require legalisation or other authentication, in particular consular transaction of commercial invoices, certificates of origin or other customs documentation, including related fees and charges, in connection with the importation of any goods of another Party.

2. However, in certain circumstances, such as where the customs authority of a Party doubts the veracity of the importer's declaration, and thereby challenges it, the customs authority may require as additional documentary support, the legalised, authenticated or consularised documents.

#### Article 12

##### ***Temporary Admission of Goods***

1. Each Party shall, as provided for in their domestic laws and regulations, allow temporary admission of goods.

2. For the purposes of this Article, "temporary admission" means customs procedures under which certain goods may be brought into a customs territory conditionally relieved from payment of customs duties. Such goods shall be imported for a specific purpose, and shall be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

#### Article 13

##### ***Inward and Outward Processing***

1. Each Party shall, as provided for in their domestic laws and regulations, allow temporary importation and exportation for inward processing and outward processing.
2. For the purposes of this Article:
  - (a) **inward processing** means customs procedures under which certain goods can be brought into a customs territory conditionally relieved from payment of customs duties. Such goods must be intended for re-exportation within a specified period after having undergone manufacturing, processing or repair; and
  - (b) **outward processing** means customs procedures under which certain goods, which are in free circulation in a customs territory, may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from customs duties.

#### Article 14

##### ***Border Agency Cooperation***

Each Party shall ensure that its authorities and agencies involved in border and other import and export controls cooperate and coordinate their procedures in order to facilitate trade.

#### Article 15

##### ***Appeal***

Each Party shall ensure that any person to whom customs or another border authority issues an administrative decision has the right to at least:

- (a) one level of independent administrative appeal, unless the administrative decision has been taken by the highest administrative entity; and
- (b) one level of independent judicial appeal.

#### Article 16

##### ***Confidentiality***

All information provided in relation with importation, exportation, advance rulings or transit of goods, which is by nature confidential or which is provided on a confidential basis, shall not be disclosed by the Parties' authorities without the explicit permission of the person or authority providing it.

Article 17

***Further Cooperation***

1. The Parties may identify, and submit to the Sub-Committee on Trade in Goods for consideration, additional measures with a view to facilitating trade between them.
  2. The Parties shall promote international cooperation in relevant multilateral fora on trade facilitation. The Parties shall review relevant international initiatives in order to identify, and may submit to the Sub-Committee on Trade in Goods for consideration, further areas where joint actions could contribute to their common objectives.
  3. Upon request by a Party, another Party shall provide information for the purpose of verifying an import or export declaration in identified cases, where there is reasonable ground to doubt the truth or accuracy of a declaration. Article 12 of the *WTO Agreement on Trade Facilitation* shall apply and is hereby incorporated and made part of this Agreement, *mutatis mutandis*.
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## **ANNEX VII**

REFERRED TO IN ARTICLE 2.23

MANDATE OF THE SUB-COMMITTEE ON TRADE IN GOODS





ANNEX VII

REFERRED TO IN ARTICLE 2.23

MANDATE OF THE SUB-COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish a Sub-Committee on Trade in Goods (hereinafter referred to as the "Sub-Committee") comprising representatives of each Party.
2. The Sub-Committee may consider any matter arising under Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products), including Annexes I (Rules of Origin), including its Appendix (Product Specific Rules), and VI (Trade Facilitation).
3. The Sub-Committee shall:
  - (a) monitor and review the implementation of commitments under Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products);
  - (b) prepare technical amendments, including HS updates;
  - (c) undertake consultations, as appropriate;
  - (d) make recommendations on matters arising from the implementation of Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products) and report to the Joint Committee;
  - (e) exchange information and review developments;
  - (f) carry out other functions with respect to trade in goods which may be delegated by the Joint Committee.
4. The Sub-Committee shall act by consensus.
5. The Sub-Committee shall meet as often as required. It shall be convened by the Joint Committee, or on request of a Party. The place of the meeting shall alternate between an EFTA State and the Philippines, as agreed by the Parties. The Parties may mutually agree to hold a Sub-Committee meeting by electronic means of communication.
6. The meetings of the Sub-Committee shall be co-chaired by a representative of an EFTA State and the Philippines. A provisional agenda for each meeting shall be prepared by the host of the Sub-Committee in consultation with the other Parties, and forwarded to them, as a general rule no later than two weeks before the meeting.

7. A report shall be prepared by the Sub-Committee on the results of each of the Sub-Committee meetings, and the hosting chairperson shall, if requested, report at the following meeting of the Joint Committee.

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