

PREFERENTIAL TRADE AGREEMENT

BETWEEN

THE GOVERNMENT OF THE REPUBLIC

OF TÜRKİYE

AND

THE GOVERNMENT OF THE REPUBLIC

OF MALDIVES

PREAMBLE

The Republic of Türkiye (hereinafter referred to as “Türkiye”) of the one part and The Republic of Maldives (hereinafter referred to as “Maldives”) of the other part (hereinafter each individually referred to as a “Party” or collectively as “the Parties”),

RECOGNISING their longstanding and strong partnership, their important economic, trade and investment relationship,

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities and improve the general welfare by liberalising and expanding mutual trade;

RECALLING Articles 4 of “*the Memorandum of Understanding for Comprehensive Cooperation between the Republic of Turkey and The Republic of Maldives*” done on 16th April 2008, which reflect their commitment to develop and expand bilateral trade;

DESIRING to further strengthen their economic relationship as part of and in a manner coherent with their overall relations, and convinced that the Preferential Trade Agreement between the Republic of Türkiye and the Republic of Maldives (hereinafter this “Agreement”) will create a new climate for the development of trade and investment between the Parties;

SEEKING to establish clear and mutually advantageous rules governing their trade and to reduce or eliminate the barriers to mutual trade;

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

BUILDING on their respective rights and obligations under the WTO Agreements, multilateral, regional and bilateral agreements and arrangements to which they are party;

CONSIDERING the Agreement establishing an Association between the European Economic Community and Türkiye, signed on 12 September 1963, the Additional Protocols to and Decisions made under it relating to trade;

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

FURTHER RECOGNISING that progressive reduction and elimination of obstacles to bilateral trade through a bilateral preferential trade arrangement would contribute to the expansion of world trade.

Have agreed as follows:

ARTICLE 1

Objectives

1. The Parties hereby conclude a preferential trade arrangement on trade in goods and associated rules in accordance with this Agreement.

2. The Parties contribute by removal of barriers to trade for further trade liberalization and the continuation of the development of the world trade and the economic relations between the parties.

ARTICLE 2

General Definitions

For the purposes of this Agreement, unless otherwise specified:

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

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

days means calendar days;

existing means in effect on the date of entry into force of this Agreement;

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

Goods means products as understood in GATT 1994;

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

Joint Trade Committee means the committee established under Article 23 of this Agreement,

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

national means:

- a. for Türkiye, a Turkish citizen within the meaning of the Constitution of the Republic of Türkiye; and

b. for Maldives, a Maldivian citizen within the meaning of the Constitution of the Republic of Maldives;

originating means qualifying under the rules of origin set out in the Protocol Annexed to this Agreement concerning the definition of the concept of ‘Originating products’ and methods of administrative cooperation;

person means a natural person or a juridical person;

preferential tariff treatment means the customs duty rate applicable under this Agreement to an originating good;

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

sanitary or phytosanitary measure means any measure referred to in paragraph 1 of Annex A of the SPS Agreement;

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

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

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

territory means:

a. for Türkiye, the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which Türkiye has sovereign rights or jurisdiction for the purpose of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law, and

b. for Maldives, the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which Maldives has sovereign rights or jurisdiction for the purpose of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law;

WCO means the World Customs Organization;

SAFE Framework means to WCO SAFE Framework of Standards which is set forth the principles and the standards and presents them for adoption as a minimal threshold of what should be done by WCO Members.

WTO means the World Trade Organization; and

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

ARTICLE 3

Relation to Multilateral Agreements

The Parties affirm their rights and obligations with respect to each other in accordance with the WTO Agreement, including the GATT 1994, and its successor agreements and other multilateral agreements to which both Parties are party.

ARTICLE 4

Scope

The provisions of this Agreement shall apply to the goods originating in the territories of the Parties that are specified in Annex I and Annex II of this Agreement.

ARTICLE 5

Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, each Party shall reduce or eliminate its customs duties on originating goods of the other Party with the entry into force of the Agreement, in accordance with Annex I and Annex II of this Agreement.

2. Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty or adopt any customs duty on an originating good of the other Party covered by this Agreement.

3. Where a Party provides preferential tariff treatment for an originating good of the other Party within tariff quota, this provision shall not apply to the Party's imports out of the tariff quota.

4. If, at any time a Party reduces or eliminates its applied most-favoured-nation (hereinafter referred to as "MFN") customs duty rate after the entry into force of this Agreement, that duty rate shall apply as regards trade in goods covered by this Chapter, as long as it is lower than the customs duty rate calculated in accordance with Annex I and Annex II.

5. On request of either Party, the Parties may consult each other on the possibility of accelerating and broadening the scope of the reduction or elimination of customs duties on imports between them.

ARTICLE 6

Customs Duty

For the purpose of this Agreement, a customs duty includes any duty or charge of any kind imposed on, or in connection with, the importation or exportation of a good, including any form of surtax or surcharge imposed on, or in connection with, such importation or exportation, but does not include any:

- a. internal taxes or other charges equivalent to internal taxes imposed consistently with Article 8 (National Treatment) of this Agreement;
- b. anti-dumping duties imposed consistently with the Anti-Dumping Agreement;
- c. countervailing duties imposed consistently with the SCM Agreement;
- d. fees or other charges imposed consistently with Article 11 of this Agreement (Fees and Other Charges on Imports).
- e. safeguard measures consistent with Article XIX of GATT 1994 and Agreement on Safeguard.

ARTICLE 7

Classification of Goods

The classification of goods in trade between the Parties shall be that set out in each Party's respective tariff nomenclature interpreted in conformity with the Harmonized System.

ARTICLE 8

National Treatment

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

ARTICLE 9

Rules of Origin

1. The Parties agree to apply preferential rules of origin in trade between them.
2. The Protocol concerning the definition of the concept of 'Originating products' and methods of administrative cooperation to this Agreement (The Protocol) lays down the rules of origin and related methods of administrative cooperation.

ARTICLE 10

Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction other than duties, taxes or other charges on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, including its interpretative notes; and to this end, Article XI of GATT 1994, including its interpretative notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Each Party shall ensure the transparency of its non-tariff measures permitted under paragraph 1 of this Article and that they are not constituted, adopted or applied with a view to or with the effect of creating unnecessary restrictions to trade between the Parties.

ARTICLE 11

Fees and Other Charges on Imports

Each Party shall ensure that all fees and charges of whatever character other than customs duties and the items that are excluded from the definition of a customs duty under Article 6 (a), (b), (d) and (e) imposed on, or in connection with, importation are limited in amount to the approximate cost of services rendered, are not calculated on an ad valorem basis, and do not represent an indirect protection to domestic goods or taxation of imports for fiscal purposes.

ARTICLE 12

The Sanitary and Phytosanitary Measures (SPS)

1. The Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.
2. The Parties shall strengthen their cooperation in the field of sanitary and phytosanitary measures with a view to increasing the mutual understanding of their

respective systems and facilitating access to their respective markets subject to pest risk analysis and phytosanitary import conditions.

3. Neither Party shall apply its sanitary and phytosanitary measures as an arbitrary or unjustifiable discrimination or a disguised restriction on trade between them.

4. Upon request, a Party shall give appropriate consideration to proposals that the other Party makes for cooperation under the terms of this Article.

ARTICLE 13

The Technical Barriers to Trade (TBT)

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

2. The Parties shall ensure that technical regulations are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade between them.

3. The Parties shall strengthen their cooperation in the field of standards, technical regulations and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets.

4. The Parties shall promote bilateral cooperation between their respective institutions in the field of halal standards and certification and accreditation.

5. Upon request, a Party shall give appropriate consideration to proposals that the other Party makes for cooperation under the terms of this Article.

ARTICLE 14

Cooperation on Customs Matters and Trade Facilitation

1. The Parties affirm their commitment to the facilitation of the legitimate movement of goods and shall exchange expertise, including exchanging customs personnel, on measures to improve customs techniques and procedures in bilateral trade, and on computerized systems.

2. The Parties recognize that technical cooperation between them is fundamental to facilitating compliance with the obligations set forth in this Agreement and to achieving high levels of trade facilitation.

3. In order to enhance cooperation on customs matters, the Parties shall, *inter alia*:

- a. exchange information, to the extent possible, concerning their respective customs legislation, its implementation, and customs procedures, particularly in the following areas:
 - i. simplification and modernization of customs procedures;
 - ii. border enforcement of intellectual property rights by the customs authorities
 - iii. transit movements and transshipment; and
 - iv. relations with the trade and business community;
- b. consider developing joint initiatives relating to import, export, transit and other customs procedures, as well as trade facilitation instruments;
- c. assist, to the extent practicable, each other on customs issues such as tariff classification, valuation and determination of origin;
- d. work together on customs-related aspects of securing and facilitating the international trade supply chain in accordance with the SAFE Framework; and
- e. strengthen coordination in international organizations such as the WTO and the WCO.

ARTICLE 15

Relation with the WTO Agreement on Trade Facilitation

Nothing in this Agreement shall be construed as diminishing the rights and obligations of the Parties under the provisions of Section I of the WTO Agreement on Trade Facilitation.

ARTICLE 16

Transparency

1. Each Party shall ensure that its customs and other trade-related laws, regulations and general administrative procedures and other requirements, including fees and charges, are readily available to all interested parties, via an officially designated medium and, where feasible and possible, official website.
2. Each Party shall designate or maintain one or more inquiry or information points to address inquiries by interested persons concerning customs and other trade-related matters.

3. For the purposes of this Article, the inquiry/information points shall be:

- a. in the case of Türkiye, the Ministry of Trade, Directorate General for International Agreements and EU, or its successor; and
- b. in the case of Maldives, the Ministry of Economic Development and Trade, or its successor.

ARTICLE 17

Customs Valuation

Customs Valuation Agreement shall govern customs valuation rules applied to trade between the Parties without prejudice to the rights and obligations of the Parties.

ARTICLE 18

Trade Remedies

1. Each Party retains its rights and obligations under Article XIX of the GATT 1994 and the WTO Safeguards Agreement, and any other relevant provisions in the WTO Agreement, and their successors.

2. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken pursuant to Article XIX of the GATT 1994 and the WTO Safeguards Agreement, and their successors.

3. The rights and obligations of the Parties related to antidumping and countervailing measures shall be governed by Article VI of the GATT 1994, the WTO Agreement on Implementation of Article VI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures, and their successors.

4. This Agreement does not confer any additional rights or obligations on the Parties with regard to the application of antidumping and countervailing measures, referred to in paragraph 3 of this Article.

5. The provisions of this Article shall not be subject to Article 24 (Dispute Settlement) of this Agreement.

ARTICLE 19

Balance of Payments Difficulties

Where either Party is in a serious balance of payments difficulties, or under threat thereof, the Party concerned may, in accordance with the conditions laid down within the Articles

VIII and XIV of the Articles of Agreement of International Monetary Fund, adopt restrictive measures, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The Party concerned shall inform the other Party forthwith of their introduction and present to the other Party, as soon as possible a time schedule of their removal.

ARTICLE 20

Re-Export and Shortage Clause

1. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to another country of a good, nothing in this Agreement shall be construed to prevent that Party from:

- a. limiting or prohibiting the importation from the territory of the other Party of such good of that other country; or
- b. requiring as a condition of export of such good to the territory of the other Party, that the good not be re-exported to the non- Party, directly or indirectly, without being consumed in territory of the other Party.

2. In addition, none of the provisions of this Agreement shall preclude the maintenance or adoption by either Party of any trade restrictive measures necessary to remove or forestall a serious shortage, or threat thereof, of a product essential to the exporting Party. The measures shall be non-discriminatory and shall be eliminated when conditions no longer justify their maintenance. The Parties shall inform each other immediately when taking measures according to this Article.

ARTICLE 21

General Exceptions

Subject to the condition that such measures are not applied in a manner so as to constitute arbitrary or unjustifiable discrimination or a disguised restriction on a trade between the Parties, nothing in this Agreement shall preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, religious values, national security, the protection of human, animal and plant life and health, the protection of national treasures possessing artistic, historic or archeological value, the protection of exhaustible natural resources and genetic reserves, the regulations concerning gold or silver and the regulations concerning the exports of these products, the price of which are held below the world price as part of a government stabilization plan.

ARTICLE 22

Security Exceptions

Nothing in this Agreement shall prevent a Party from taking any measures, which it considers necessary for security requirements:

- a. to prevent the disclosure of confidential information contrary to its essential security interests;
- b. for the protection of its essential security interests or for the implementation of international obligations or national policies such as:
 - i. relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of the products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
 - ii. relating to the non-proliferation of biological and chemical and nuclear weapons, or other nuclear explosive devices; or
 - iii. adopted in time of war or other serious international tension.

ARTICLE 23

Joint Trade Committee

1. A Joint Trade Committee comprising representatives of both Parties is hereby established. The Joint Trade Committee shall be co-chaired by representatives of both Parties shall be represented by its senior officials.

2. The Joint Trade Committee shall hold its first meeting within one year of the date of entry into force of this Agreement. Thereafter, the Joint Trade Committee shall meet at such times as may be agreed by the Parties. The Joint Trade Committee may meet in person or by other means, as agreed between the Parties.

3. To ensure this Agreement operates properly and effectively, the Joint Trade Committee shall:

- a. review and monitor the implementation and operation of this Agreement and, if necessary, make recommendations to the Parties to ensure the proper functioning of this Agreement;

- b. supervise and coordinate the work of subcommittees, working groups or other bodies established under this Agreement;
- c. adopt at its first meeting its own rules of procedure; and
- d. consider any other matter under this Agreement as the representatives of the Parties agree.

4. To ensure this Agreement operates properly and effectively, the Joint Trade Committee may:

- a. establish, merge or dissolve subcommittees, working groups or other bodies and determine their composition, function and duties;
- b. recommend to the Parties amendments to this Agreement;
- c. at the request of either Party, adopt decisions to amend any Annex or Protocol to this Agreement to ensure its proper functioning;
- d. adopt interpretations of the provisions of this Agreement, which shall be binding on the Parties and all subcommittees, working groups or other bodies set up under this Agreement;
- e. make recommendations to assist in the resolution of disputes between the Parties; and
- f. take any other action in the exercise of its functions as the Parties may agree.

5. With the objective of maintaining and developing close economic and trade relations between them, the Parties shall consult at the Joint Trade Committee for undertaking a review of this Agreement including the concession lists in the fifth calendar year following the calendar year in which this Agreement enters into force and, unless otherwise agreed by both Parties, every five years thereafter. Either party may request for consultations for an additional review at any time after coming into force of this Agreement. Such a request shall be favorably considered by the other Party. In such consultations, the Parties shall consider to hold further negotiations on replacing or modernising any existing areas of this Agreement, and expanding the coverage of this Agreement to additional areas agreed upon.

6. The Joint Trade Committee may take decisions where provided for in this Agreement. Decisions of the Joint Trade Committee shall be binding on the Parties. The Parties shall take the necessary measures to implement the decisions.

7. The Joint Trade Committee may make recommendations relevant for the implementation and operation of this Agreement.

8. Decisions and recommendations of the Joint Trade Committee shall be made by consensus and adopted either in person or in writing.

ARTICLE 24

Dispute Settlement

1. Each Party may request consultations within the Joint Trade Committee with respect to a measure or any other matter relating to the interpretation and implementation of this Agreement.

2. Each Party shall accord sympathetic consideration and shall afford adequate opportunity for consultations with respect to any matter affecting the operation of this Agreement to reach an amicable solution.

3. The Joint Trade Committee shall meet within 30 days after the date of receipt of the request of either Party to consider any matter.

4. The Parties shall give the Joint Trade Committee all assistance to examine and resolve the dispute.

5. The Parties shall take the necessary measures involved in carrying out for the implementation of the decisions of the Joint Trade Committee. If a Party fails to implement the decisions, the other Party shall have the right to withdraw the equivalent preferential treatment.

ARTICLE 25

Entry into Force

1. This Agreement shall be approved by the Parties in accordance with their own procedures.

2. This Agreement shall enter into force on the first day of the second month, following the date of the exchange of the written notifications through diplomatic channels, by which the Parties inform each other that all necessary requirements foreseen by their domestic legislation for the entry into force of this Agreement have been fulfilled, or on such other date as the Parties may agree.

ARTICLE 26

Duration

1. This Agreement shall be valid indefinitely.
2. Either Party may notify in writing the other Party of its intention to terminate this Agreement.
3. The termination shall take effect six months after the notification under paragraph 2 of this Article.

ARTICLE 27

Annexes, Protocols, and Notes

The Annexes, Protocols, Joint Declaration and Notes to this Agreement shall form an integral part thereof.

ARTICLE 28

Amendments

The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force on the first day of the second month after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures, or on such other date as the Parties may agree. The amendments shall constitute an integral part of this Agreement.

ARTICLE 29

Customs Unions and Free Trade Areas

1. Nothing in this Agreement shall preclude the maintenance or establishment of customs unions, free trade areas or other arrangements between either of the Parties and non-parties, insofar as they do not alter the rights and obligations provided for in this Agreement.
2. On request of a Party, consultations between the Parties shall take place within the Joint Trade Committee concerning agreements establishing or adjusting customs unions or free trade areas and, where required, on other major issues related to the Parties' respective trade policies with non-parties.
3. In case of accession of Türkiye to the European Union, the Parties shall enter into consultations on the consequences of the accession.

ARTICLE 30
Authentic Texts

This Agreement is drawn up in duplicate in the Turkish and English languages, each of these texts being equally authentic. In case of divergence, the English text shall prevail.

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

DONE at İstanbul in duplicate, this fourth day of November, two thousand and twenty-four.

For the Republic of Türkiye

For the Republic of Maldives

H.E. PROF. DR. ÖMER BOLAT
MINISTER OF TRADE

H.E MOHAMED SAEED
MINISTER OF ECONOMIC
DEVELOPMENT AND TRADE

PROTOCOL
**CONCERNING THE DEFINITION OF THE CONCEPT OF “ORIGINATING
PRODUCTS” AND METHODS OF ADMINISTRATIVE COOPERATION**

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) “chapters”, “headings” and “sub-headings” mean the chapters, the headings and sub-headings (four - or six - digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System (“Harmonised System”) with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (b) “classified” refers to the classification of goods under a particular heading or sub-heading of the Harmonised System;
- (c) “consignment” means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(d) “customs authorities of the Party” for the Republic of Türkiye means Ministry of Trade; for Maldives means Maldives Customs Service.

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

(f) “ex-works price” means the price paid for the product ex-works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” refers to the enterprise that has employed the subcontractor.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the Party, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) “fungible materials” or fungible products means materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;

(h) “good” means both materials and products;

(i) “manufacture” means any kind of working or processing including assembly;

(j) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(k) “maximum content of non-originating materials” means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of those materials used falling under a specified group of chapters, chapter, heading or sub-heading;

(l) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;

- (m) “territory” includes the land territory, internal waters and the territorial sea of a Party;
- (n) “value added” shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party;
- (o) “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 first ascertainable price paid for the materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.
- (p) “Party” means the Republic of Türkiye (hereinafter referred to as “Türkiye”) or the Republic of Maldives (hereinafter referred to as “Maldives”);
- (r) “The Agreement” means Preferential Trade Agreement between the Government of Türkiye and the Government of the Republic of Maldives.

TITLE II

DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

Article 2

General requirements

For the purpose of implementing the Agreement, the following products shall be considered as originating in a Party when exported to the other Party:

- (a) products wholly obtained in the Party, within the meaning of Article 3;
- (b) products obtained in the Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 4.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in a Party when exported to the other Party:
 - (a) mineral products and natural water extracted from its soil or from its seabed;
 - (b) plants, including aquatic plants, and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture or mariculture where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae, fry or fingerlings;
 - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from products referred to in point (h);
 - (j) used articles collected there fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights;
 - (m) goods produced there exclusively from the products specified in points (a) to (l).
2. The terms “its vessels” and “its factory ships” in paragraph 1 (h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:
 - (a) they are registered in a Party;
 - (b) they sail under the flag of a Party;
 - (c) they meet one of the following conditions:

- (i) they are at least 50 % owned by nationals of a Party, or
- (ii) they are owned by companies:
 - which have their head office and their main place of business in a Party, and which are at least 50 % owned by a Party or public entities or nationals of those Parties.

Article 4

Sufficient working or processing

1. Without prejudice to Article 6, products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Annex II for the goods concerned are fulfilled.
2. If a product which has acquired originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 5

Tolerance rule

1. By way of derogation from Article 4 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex II, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:
 - (a) 15 % of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products of Chapter 16;
 - (b) 15 % of the ex-works price of the product for products other than those covered by point (a).

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System, for which the tolerances mentioned in Notes 6 and 7 of Annex I shall apply.

2. Paragraph 1 of this Article shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex II.
3. Paragraphs 1 and 2 of this Article shall not apply to products wholly obtained in a Party within the meaning of Article 3. However, without prejudice to Article 6 and to Article 8(1), the tolerance provided for in paragraphs 1 and 2 of this Article shall nevertheless apply to a product for which the rule laid down in the list in Annex II requires that the materials which are used in the manufacture of that product are wholly obtained.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2 of this Article, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding, simple cutting, or simple slicing;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) mixing of sugar with any material;
 - (o) simple addition of water or dilution or dehydration or denaturation of products;
 - (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (q) slaughter of animals;
 - (r) a combination of two or more operations specified in points (a) to (q).
2. All the operations carried out in the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 7

Bilateral cumulation of origin

1. Without prejudice to Article 2, products shall be considered as originating in the exporting Party when exported to the other Party if they are obtained there, incorporating materials originating in the other Party provided that the working or processing carried out in the exporting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Products originating in one of the Parties referred to in paragraph 1 which do not undergo any working or processing in the exporting Party shall retain their origin if exported into the other Party.

Article 8

Unit of qualification

1. The unit of qualification for the application of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each individual item shall be taken into account when applying this Protocol.
2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purpose of determining origin.
3. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 9

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 10

Neutral elements

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. The conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.
2. If originating products exported from a Party to another country are returned, they shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the products returned are the same as those which were exported; and
 - (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 12

Non-alteration

1. The preferential treatment provided for under the Agreement shall apply only to products satisfying the requirements of this Protocol and declared for importation in a Party, provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed

in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the third country(ies) of transit or splitting prior to being declared for home use.

2. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.
3. Without prejudice to the provisions of Title V of this Protocol, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.
4. In case of doubt, the importing Party may request the importer or its representative to submit at any time, all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and in particular by:
 - (a) contractual transport documents such as bills of lading;
 - (b) factual or concrete evidence based on marking or numbering of packages;
 - (c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting; or
 - (d) any evidence related to the goods themselves.

Article 13

Exhibitions

1. Originating products, sent for exhibition in a country other than the Parties and sold after the exhibition for importation in a Party, shall benefit on importation from the provisions of the Agreement, provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned the products from a Party to the country in which the exhibition is held and has exhibited them there;

- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A movement certificate EUR.1 shall be issued in accordance with Title V of this Protocol and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
 3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 14

Drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products in a Party for which a movement certificate EUR.1 is issued in accordance with Title V of this Protocol shall not be subject in the exporting Party to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the exporting Party to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1, 2 and 3 of this Article shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 8(3) and products in a set within the meaning of Article 9 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies.

TITLE V

PROOF OF ORIGIN

Article 15

General requirements

1. Products originating in one of the Parties shall, on importation into the other Party, benefit from the provisions of the Agreement upon submission of a movement certificate EUR.1, a specimen of which appears in Annex III.
2. Notwithstanding paragraph 1 of this Article, originating products within the meaning of this Protocol shall, in the cases specified in Article 24, benefit from the provisions of the Agreement without it being necessary to submit the proof of origin referred to in paragraph 1 of this Article.

Article 16

Procedure for issuing of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For that purpose, the exporter or his authorised representative shall fill in the movement certificate EUR.1, the specimen of which appears in the Annex III. The form shall be completed in English and in accordance with the national law of the exporting Party. If the completion of the form is done by hand, it shall be completed in ink in printed characters. The description of the products shall be given in the box reserved for that purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting Party if the products concerned can be considered as products originating and fulfil the other requirements of this Protocol.
5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the form referred to in paragraph 2 is duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the movement certificate EUR.1.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Issuance of movement certificates EUR.1 electronically

1. The Parties shall accept movement certificates EUR.1 issued electronically when submitted at importation, provided that:
 - (a) the movement certificates issued electronically have a similar form as the specimen described in Annex III;
 - (b) the customs authorities of the exporting Party provide for a secured online internet-based system to verify the authenticity of movement certificates issued electronically;
 - (c) the movement certificates issued electronically bear a unique serial number and, if available, security features by which they can be identified.
2. The Party, issuing movement certificates electronically, shall notify the other Party of technical specifications of the digital system by which these certificates are issued and, in particular, of the means for checking their authenticity.
3. Application of the provisions of this Article shall by no means lead to the denial of the movement certificates EUR.1, which are issued manually in the exporting Party in accordance with the specimen provided in the Annex III.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 16(7), a movement certificate EUR.1 may be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons;
 - (c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation or storage

and after a possible splitting of consignments in accordance with Article 12(3).

2. For the implementation of paragraph 1, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively within two years from the date of exportation and only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY".
5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued pursuant to paragraph 1 shall be endorsed with the following word in English: "DUPLICATE".
3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1.
4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

Validity of proof of origin

1. A EUR.1 movement certificate shall be valid for twelve months from the date of issue in the exporting Party, and shall be submitted within that period to the customs authorities of the importing Party.
2. EUR.1 movement certificates which are submitted to the customs authorities of the importing Party after the period of validity mentioned in paragraph 1 may be accepted for the purpose of applying the tariff preferences, where failure to submit those documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing Party may accept the EUR.1 movement certificates where the products have been presented to customs before the said final date.

Article 21

Free zones

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By way of derogation from paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, a new proof of origin may be issued, if the treatment or processing undergone complies with this Protocol.

Article 22

Importation requirements

EUR.1 movement certificates shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party.

Article 23

Importation by instalments

Where, at the request of the importer and subject to the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) for the interpretation of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 are imported by instalments, a single EUR.1 movement certificate for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 24

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a EUR.1 movement certificate, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration.
2. Imports shall not be considered as imports by way of trade if all the following conditions are met:
 - (a) the imports are occasional;
 - (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
 - (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. The total value of those products shall not exceed EUR 500 in the case of small packages or EUR 1.200 in the case of products forming part of travellers' personal luggage.

Article 25

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the EUR.1 movement certificate and those made in the documents submitted to the customs

office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the EUR.1 movement certificate null and void if it is duly established that the document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a EUR.1 movement certificate shall not cause the documents referred to in paragraph 1 to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in those documents.

TITLE VI

PRINCIPLES OF COOPERATION AND DOCUMENTARY EVIDENCE

Article 26

Documentary evidence, preservation of proofs of origin and supporting documents

1. An exporter who has applied for a movement certificate EUR.1 shall keep a hard copy or an electronic version of those certificates and all documents supporting the originating status of the product, for at least three years from the date of issuance.
2. For the purposes of paragraph 1, the documents supporting the originating status include, inter alia, the following:
 - (a) direct evidence of the processes carried out by the exporter or supplier to obtain the product, contained, for example, in his accounts or internal bookkeeping;
 - (b) documents proving the originating status of materials used, issued or made out in the relevant Party in accordance with its national legislation;
 - (c) documents proving the working or processing of materials in the relevant Party, made out or issued in that Party in accordance with its national legislation;
 - (d) movement certificates EUR.1 proving the originating status of materials used, issued in the Parties in accordance with this Protocol;

3. The customs authorities of the importing Party shall keep the movement certificates EUR.1 submitted to them for at least three years.
4. The customs authorities of the exporting Party issuing movement certificates EUR.1 shall keep, for at least three years, all relevant records pertaining to the movement certificate EUR.1.

Article 27

Dispute settlement

Where disputes arise in relation to the verification procedures under Article 29 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out that verification, they shall be submitted to the Sub-Committee on Customs Procedures and Rules of Origin configuration as set out in Article 31 of this Protocol. Where disputes other than those related to the verification procedures of Articles 29 arise in relation to the interpretation of this Protocol, they shall be submitted to the Joint Trade Committee established by Article 23 of the Agreement.

In all cases the settlement of disputes between the importer and the customs authorities of the importing Party shall take place in accordance with the legislation of that Party.

TITLE VII

ADMINISTRATIVE COOPERATION

Article 28

Notification and cooperation

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs authorities, in checking the authenticity of the movement certificates EUR.1 and the correctness of the information given in those documents.

Article 29

Verification of proofs of origin

1. Subsequent verifications of movement certificates EUR.1 shall be carried out at random or whenever the customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. When they make a request for subsequent verification, the customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or a copy of those documents, to the customs authorities of the exporting Party giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the movement certificate EUR.1 is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting Party. For that purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. Those results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within twelve months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 30

Penalties

Each Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its legislation related to this Protocol.

TITLE VIII

FINAL PROVISIONS

Article 31

Sub-Committee on customs procedures and rules of origin

1. The Parties hereby establish the Sub-Committee on Customs Procedures and Rules of Origin (hereinafter referred to as “The Subcommittee”) pursuant to Article 23 of the Agreement. The Subcommittee shall ensure the proper implementation of this Protocol and examine all issues arising from their application. For matters covered by this Protocol, it shall report to the Joint Trade Committee established pursuant to Article 23 of the Agreement.
2. The Subcommittee shall consist of representatives of the customs and other competent authorities of the Parties responsible for the management of the Agreement and this Protocol.
3. The Subcommittee shall adopt its rules of procedure and meet annually if considered necessary.
4. Upon the request of a Party, the Subcommittee shall meet to discuss and endeavour to resolve any difference that may arise between the Parties on matters as included in this Protocol.

5. The Subcommittee may formulate resolutions, recommendations or opinions which it considers necessary for the attainment of the common objectives and sound functioning of the mechanisms established in this Protocol.

Article 32

Transitional provisions for goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of the Agreement are either in transit or are in the Parties in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within twelve months of that date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of the exporting Party together with the documents showing that the goods have not been altered in accordance with the provisions of Article 12.

Article 33

Amendments to the Protocol

Joint Trade Committee established under the Agreement may decide to amend the provisions of this Protocol.

Article 34

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1 – General introduction

The list sets out the conditions required for products to be considered as sufficiently worked or processed within the meaning of Article 4 of Title II of this Protocol. There are four different types of rules, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonised System heading or 6-digit Harmonised System subheading of the manufactured products becomes different from the 4-digit Harmonised System heading or 6-digit subheading respectively of the materials used;
- (c) a specific working or processing operation is carried out;
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. The first two columns in the list describe the product obtained. Column (1) gives the heading number or chapter number used in the Harmonised System and column (2) gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column (3). Where, in some cases, the entry in column (1) is preceded by an “ex”, this means that the rules in column (3) apply only to the part of that heading as described in column (2).
- 2.2. Where several heading numbers are grouped together in column (1) or a chapter number is given and the description of products in column (2) is therefore given in general terms, the adjacent rules in column (3) apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column (1).

- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column (3).
- 2.4. Where two alternative rules are set out in column (3), separated by “or”, it is at the choice of the exporter which one to use.

Note 3 – Examples of how to apply the rules

- 3.1. Article 4 of Title II of this Protocol, concerning products having obtained originating status which are used in the manufacture of other products, shall apply, regardless of whether that status has been obtained inside the factory where those products are used or in another factory in a Party.
- 3.2. Pursuant to Article 6 of Title II of this Protocol, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to Article 6 of Title II of this Protocol, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that “non-originating materials of headings 1101 to 1108 cannot exceed 20 % weight”, the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression “Manufacture from materials of any heading”, then materials of any heading(s) (even materials

of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “Manufacture from materials of any heading, including other materials of heading ...” or “Manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column (2) of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.
- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then those percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages shall not be exceeded, in relation to the particular materials to which they apply.

Note 4 – General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10 and 12 and heading 2401 which are grown or harvested in the territory of a Party shall be treated as originating in the territory of that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.
- 4.2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 – Terminology used in respect of certain textile products

- 5.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term “natural fibres” includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.
- 5.5. Printing (when combined with Weaving, Knitting/ Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.
- 5.6. Printing (as a standalone operation) is defined as a technique by which an objectively assessed function, like colour, design, technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product.

Note 6 – Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column (3) shall not be applied to any basic textile materials used in the manufacture of that product and which, taken together, represent 15 % or less of the total weight of all the basic textile materials used (See also Notes 6.3 and 6.4).

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

The following are the basic textile materials:

silk;

wool;

coarse animal hair;

fine animal hair;

horsehair;

cotton;

paper-making materials and paper;

flax;

true hemp;

jute and other textile bast fibres;

sisal and other textile fibres of the genus *Agave*;

coconut, abaca, ramie and other vegetable textile fibres;

synthetic man-made filament fibres of polypropylene;

synthetic man-made filament fibres of polyester;

synthetic man-made filament fibres of polyamide;

synthetic man-made filament fibres of polyacrylonitrile;

synthetic man-made filament fibres of polyimide;

synthetic man-made filament fibres of polytetrafluoroethylene;

synthetic man-made filament fibres of poly(phenylene sulphide);

synthetic man-made filament fibres of poly(vinyl chloride);

other synthetic man-made filament fibres;

artificial man-made filament fibres of viscose;

other artificial man-made filament fibres;

current-conducting filaments;
 synthetic man-made staple fibres of polypropylene;
 synthetic man-made staple fibres of polyester;
 synthetic man-made staple fibres of polyamide;
 synthetic man-made staple fibres of polyacrylonitrile;
 synthetic man-made staple fibres of polyimide;
 synthetic man-made staple fibres of polytetrafluoroethylene;
 synthetic man-made staple fibres of poly(phenylene sulphide);
 synthetic man-made staple fibres of poly(vinyl chloride);
 other synthetic man-made staple fibres;
 artificial man-made staple fibres of viscose;
 other artificial man-made staple fibres;
 yarn made of polyurethane segmented with flexible segments of polyether,
 whether or not gimped;
 products of heading 5605 (metallised yarn) incorporating strip consisting of a
 core of aluminium foil or of a core of plastic film whether or not coated
 with aluminium powder, of a width not exceeding 5 mm, sandwiched by
 means of a transparent or coloured adhesive between two layers of plastic
 film;
 other products of heading 5605;
 glass fibres;
 metal fibres;
 mineral fibres.

- 6.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, that tolerance is 20 % in respect of this yarn.
- 6.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of

a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, that tolerance is 30 % in respect of this strip.

Note 7 – Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings) which do not satisfy the rule set out in the list in column (3) for the made-up product concerned may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 15 % of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.
- 7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 – Definition of specific processes and operations carried out in respect of certain products

- 8.1. Products falling within Chapter 30 obtained in a Party by using cell cultures, shall be considered as originating in that Party. “Cell culture” is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.
- 8.2. Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26) obtained in a Party by fermentation shall be considered as originating in that Party. “Fermentation” is a biotechnological process in which human, animal, plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.
- 8.3. The following processing operations are considered sufficient in accordance with Article 4(1) for products falling within Chapters 28, 29 (except for:

2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 3301) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

Chemical reaction: A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the “CAS number”.

The following processes should not be considered for purposes of origin: (a) dissolving in water or other solvents; (b) the elimination of solvents, including solvent water; or (c) the addition or elimination of water of crystallization. A chemical reaction as defined above is to be considered as origin conferring.

Mixtures and Blends: The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered to be as origin conferring.

Purification: Purification is to be considered as origin conferring provided that purification occurring in the territory of the Parties results in one of the following criteria being satisfied:

- (a) purification of a good resulting in the elimination of at least 80 % of the content of existing impurities; or
- (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;

- (iv) specialised optical uses;
- (v) biotechnical use (e.g. in cell culturing, in genetic technology, or as a catalyst);
- (vi) carriers used in a separation process; or
- (vii) nuclear grade uses.

Change in particle size: The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area which is relevant to the purposes of the resulting good and having different physical or chemical characteristics from the input materials is to be considered as origin conferring.

Standard materials: Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.

Isomer separation: The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

ANNEX II

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

HS heading	Description of the product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
1504 20	Fats and oils and their fractions; of fish, (excluding liver-oils)	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: – the weight of sugar used does not exceed 40 % of the weight of the final product or – the value of sugar used does not exceed 30 % of the ex-works price of the product
ex 1806	Chocolate and other food preparations containing cocoa	Manufacture from materials of any heading, except that of the product, in which: – the weight of sugar used does not exceed 40 % of the weight of the final product or – the value of sugar used does not exceed 30 % of the ex-works price of the product

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Malt extract - Other	Manufacture from cereals of Chapter 10 Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40 % of the weight of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture from materials of any heading, except that of the product, in which: – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and – the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20 % of the weight of the final product
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: – the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product, and – the weight of sugar used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20 % of the weight of the final product
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture in which; - all the fruit, nuts or vegetables used must be wholly obtained and - the weight of sugar used does not exceed 40 % of the weight of the final product
2103 90	Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)	Manufacture from materials of any heading, except that of the product
2106 90	Food preparations, n.e.s.	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product, in which all the materials of subheadings 0806 10, 2009 61, 2009 69 used are wholly obtained
230120	Flours, meals and pellets; of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained

230990	Dog or cat food; (not put up for retail sale), used in animal feeding	Manufacture in which: – all the materials of Chapters 2 and 3 used are wholly obtained, – the weight of materials of Chapters 10 and 11 and headings 2302 and 2303 used does not exceed 20 % of the weight of the final product, – the individual weight of sugar and the materials of Chapter 4 used does not exceed 40 % of the weight of the final product, and – the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50 % of the weight of the final product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Fermentation¹ or Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products

¹ See Introductory Note 8

Chapter 39	Plastics and articles thereof	Specific process(es) ² or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used

² See Introductory Note 8

7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
Chapter 76	Aluminium and articles thereof	Manufacture from materials of any heading, except that of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

8425 to 8430	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks: Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a Crane Fork-lift trucks; other works trucks fitted with lifting or handling equipment Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers	Manufacture from materials of any heading, except that of the product and heading 8431 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8501 to 8502	Electric motors and generators Electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and heading 8503 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

8525 to 8528	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 8529 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:	Manufacture from materials of any heading, except that of the product and heading 8538 or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

8544 to 8548	Insulated wire, cable (and other insulated electric conductors, optical fibre cables) Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product; however, hulls of heading 8906 may not be used or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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ANNEX III

SPECIMEN OF MOVEMENT CERTIFICATE EUR.1

PRINTING INSTRUCTIONS

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000 See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between and (Insert appropriate countries, groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ Form No Of Customs office Issuing country or territoryStamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	
⁽¹⁾ If goods are not packed, indicate number of articles or state “in bulk”, as appropriate. ⁽²⁾ Complete only where the regulations of the exporting country or territory so require.		

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION Verification carried out shows that this certificate ⁽¹⁾ ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) Stamp ... (Signature)	(Place and date) Stamp (Signature) ⁽¹⁾ Insert X in the appropriate box.

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

ANNEX IV

JOINT DECLARATION

In pursuant with Türkiye's obligations stemming from its Customs Union with the European Union (EU), "the Protocol concerning the definition of the concept of 'Originating products' and methods of administrative cooperation" shall be replaced by a new Protocol with a view to implementing the identical rules of origin with that of the prospective preferential trade arrangement and its related annexes between the Republic of Maldives and the EU.

To this aim, the Parties agree to take promptly the necessary Joint Trade Committee Decision to amend the Agreement as soon as possible and no later than three months following the signing of the preferential trade arrangement between the Republic of Maldives and the EU.

The Parties shall ensure that the amendment referred in this Joint Declaration shall enter into force on the same date as that of the preferential trade arrangement between the Republic of Maldives and the EU.

ANNEX I (Tariff Schedule of Türkiye)

NO	12 digit HS Code	Description of Goods	Customs Duty (%)	Additional Financial Liability (%) (\$/ton, EUR/100 kg/net)	Total Import Duty applicable (%)	Concessions Modality/ Treatment	Applied Rate (%)
1.	0301.19.00.00.00	Others	30	35.0	65.0	0	0
2.	0302.31.10.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	%50 Reduction	22.0
3.	0302.31.90.00.00	Others	30	14.0	44.0	%50 Reduction	22.0
4.	0302.32.10.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
5.	0302.32.90.00.00	Others	30	14.0	44.0	0	0
6.	0302.33.10.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
7.	0302.33.90.00.00	Others	30	14.0	44.0	0	0
8.	0302.34.10.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
9.	0302.34.90.00.00	Others	30	14.0	44.0	0	0
10.	0302.36.10.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
11.	0302.36.90.00.00	Others	30	14.0	44.0	0	0
12.	0302.39.20.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
13.	0302.39.80.00.00	Others	30	14.0	44.0	0	0
14.	0302.45.10.00.00	Atlantic horse mackerel (Trachurus trachurus)	30	14.0	44.0	%75 Reduction	11.0
15.	0302.45.30.00.00	Chilean jack mackerel (Trachurus murphyi)	30	14.0	44.0	%75 Reduction	11.0
16.	0302.45.90.00.00	Others	30	14.0	44.0	%75 Reduction	11.0
17.	0302.47.00.00.00	Swordfish (Xiphias gladius)	30	14.0	44.0	0	0
18.	0302.49.11.00.00	For the industrial manufacture of products of heading 1604	30	14.0	44.0	0	0
19.	0302.49.19.00.00	Others	30	14.0	44.0	0	0
20.	0302.49.90.00.00	Others	30	14.0	44.0	0	0
21.	0302.59.10.00.00	Polar cod (Boreogadus saida)	30	14.0	44.0	%75 Reduction	11.0
22.	0302.59.20.00.00	Whiting (Merlangius merlangus)	30	14.0	44.0	%75 Reduction	11.0
23.	0302.59.30.00.00	Pollack (Pollachius pollachius)	30	14.0	44.0	%75 Reduction	11.0
24.	0302.59.40.00.00	Ling (Molva spp)	30	14.0	44.0	%75 Reduction	11.0
25.	0302.59.90.00.00	Others	30	14.0	44.0	%75 Reduction	11.0
26.	0302.83.00.00.00	Toothfish (Dissostichus spp)	30	14.0	44.0	%75 Reduction	11.0
27.	0302.91.00.00.00	Livers, roes and milt	30	14.0	44.0	0	0
28.	0302.99.00.00.00	Others	30	14.0	44.0	%50 Reduction	22.0
29.	0303.42.20.00.00	For the industrial manufacture of products of heading 1604	0	0.0	0.0	0	0
30.	0303.42.90.00.00	Others	0	0.0	0.0	0	0
31.	0303.43.10.00.00	For the industrial manufacture of products of heading 1604	0	0.0	0.0	0	0
32.	0303.43.90.00.00	Others	0	0.0	0.0	0	0
33.	0303.44.10.00.00	For the industrial manufacture of products of heading 1604	0	0.0	0.0	0	0
34.	0303.44.90.00.00	Others	0	0.0	0.0	0	0
35.	0303.46.10.00.00	For the industrial manufacture of products of heading 1604	0	0.0	0.0	0	0
36.	0303.46.90.00.00	Others	0	0.0	0.0	0	0
37.	0303.49.20.00.00	For the industrial manufacture of products of heading 1604	0	0.0	0.0	0	0
38.	0303.49.85.00.00	Others	0	0.0	0.0	0	0
39.	0303.55.10.00.00	Atlantic horse mackerel (Trachurus trachurus)	30	23.0	53.0	%75 Reduction	13.3
40.	0303.55.30.00.00	Chilean jack mackerel (Trachurus murphyi)	30	23.0	53.0	%75 Reduction	13.3

NO	12 digit HS Code	Description of Goods	Customs Duty (%)	Additional Financial Liability (%) (\$/ton, EUR/100 kg/net)	Total Import Duty applicable (%)	Concessions Modality/ Treatment	Applied Rate (%)
41.	0303.55.90.00.00	Others	30	23.0	53.0	%75 Reduction	13.3
42.	0303.57.00.00.00	Swordfish (<i>Xiphias gladius</i>)	30	23.0	53.0	%75 Reduction	13.3
43.	0303.59.10.00.00	Anchovies (<i>Engraulis</i> spp)	30	23.0	53.0	%75 Reduction	13.3
44.	0303.59.21.00.00	For the industrial manufacture of products of heading 1604	30	23.0	53.0	%75 Reduction	13.3
45.	0303.59.29.00.00	Others	30	23.0	53.0	%75 Reduction	13.3
46.	0303.59.90.00.00	Others	30	23.0	53.0	%75 Reduction	13.3
47.	0303.89.10.00.00	Freshwater fish	30	23.0	53.0	%50 Reduction	26.5
48.	0303.89.60.00.00	Ray's Bream (<i>Brama</i> spp)	30	23.0	53.0	%50 Reduction	26.5
49.	0303.89.65.00.00	Monkfish (<i>Lophius</i> spp)	30	23.0	53.0	%50 Reduction	26.5
50.	0303.89.70.00.00	Pink cusk-eel (<i>Genypterus blacodes</i>)	30	23.0	53.0	%50 Reduction	26.5
51.	0303.89.90.00.11	Salmon-bass or stone bass	30	23.0	53.0	%50 Reduction	26.5
52.	0303.89.90.00.12	Sand-smelt	30	23.0	53.0	%50 Reduction	26.5
53.	0303.89.50.00.00	Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp)	30	23.0	53.0	%50 Reduction	26.5
54.	0303.91.10.00.00	Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	30	23.0	53.0	%25 Reduction	39.8
55.	0303.91.90.00.00	Others	30	23.0	53.0	%25 Reduction	39.8
56.	0303.99.00.00.00	Others	30	23.0	53.0	%25 Reduction	39.8
57.	0304.45.00.00.00	Swordfish (<i>Xiphias gladius</i>)	30	19.0	49.0	0	0
58.	0304.54.00.00.00	Swordfish (<i>Xiphias gladius</i>)	30	19.0	49.0	0	0
59.	0304.59.10.00.00	Freshwater fish	30	19.0	49.0	%75 Reduction	12.3
60.	0304.59.50.00.00	Flaps of herring	30	19.0	49.0	0	0
61.	0304.59.90.00.00	Others	30	19.0	49.0	0	0
62.	0304.84.00.00.00	Swordfish (<i>Xiphias gladius</i>)	30	19.0	49.0	0	0
63.	0304.91.00.00.00	Swordfish (<i>Xiphias gladius</i>)	30	19.0	49.0	0	0
64.	0304.99.10.00.00	Surimi	0	0.0	0.0	0	0
65.	0304.99.21.00.00	Of freshwater fish	30	19.0	49.0	%75 Reduction	12.3
66.	0304.99.23.00.00	Of herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	19.0	49.0	0	0
67.	0304.99.29.00.00	Of redfish (<i>Sebastes</i> spp)	30	19.0	49.0	0	0
68.	0304.99.55.00.00	Of megrim (<i>Lepidorhombus</i> spp)	30	19.0	49.0	%75 Reduction	12.3
69.	0304.99.61.00.00	Of Ray's bream (<i>Brama</i> spp)	30	19.0	49.0	%75 Reduction	12.3
70.	0304.99.65.00.00	Of monkfish (<i>Lophius</i> spp)	30	19.0	49.0	%75 Reduction	12.3
71.	0304.99.99.00.00	Others	30	19.0	49.0	0	0
72.	0305.39.10.00.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>), and Danube salmon (<i>Hucho hucho</i>), salted or in brine	37.5	11.5	49.0	%50 Reduction	24.5
73.	0305.39.50.00.00	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	37.5	11.5	49.0	%75 Reduction	12.3
74.	0305.39.90.10.00	Herring fish (Atlantic herring - <i>Clupea harengus</i> , Pacific herring - <i>Clupea pallasii</i>)	25	0.0	25.0	0	0
75.	0305.39.90.90.00	Others	37.5	11.5	49.0	0	0
76.	0305.49.10.00.00	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	37.5	11.5	49.0	%75 Reduction	12.3
77.	0305.49.20.00.00	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	37.5	11.5	49.0	%75 Reduction	12.3
78.	0305.49.30.00.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	37.5	11.5	49.0	%75 Reduction	12.3
79.	0305.49.80.00.00	Others	37.5	11.5	49.0	%50 Reduction	24.5
80.	0305.54.30.00.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	25	0.0	25.0	%50 Reduction	12.5
81.	0305.54.50.00.00	Anchovies (<i>Engraulis</i> spp)	37.5	11.5	49.0	%50 Reduction	24.5
82.	0305.54.90.00.00	Others	37.5	11.5	49.0	%50 Reduction	24.5

NO	12 digit HS Code	Description of Goods	Customs Duty (%)	Additional Financial Liability (%) (\$/ton, EUR/100 kg/net)	Total Import Duty applicable (%)	Concessions Modality/ Treatment	Applied Rate (%)
83.	0305.59.70.00.00	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	37.5	11.5	49.0	%75 Reduction	12.3
84.	0305.59.85.00.00	Others	37.5	11.5	49.0	0	0
85.	0305.69.10.00.00	Polar cod (<i>Boreogadus saida</i>)	37.5	11.5	49.0	%75 Reduction	12.3
86.	0305.69.30.00.00	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	37.5	11.5	49.0	%75 Reduction	12.3
87.	0305.69.50.00.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	37.5	11.5	49.0	%50 Reduction	24.5
88.	0305.69.80.00.00	Others	37.5	11.5	49.0	0	0
89.	0305.72.00.00.00	Fish heads, tails and maws	37.5	11.5	49.0	0	0
90.	0305.79.00.00.00	Others	37.5	11.5	49.0	0	0
91.	0306.33.10.00.00	Crabs of the species <i>Cancer pagurus</i>	37.5	17.5	55.0	%25 Reduction	41.3
92.	0306.33.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
93.	0306.35.10.00.00	Fresh or chilled	37.5	0.0	37.5	%50 Reduction	18.8
94.	0306.35.50.00.00	Others	37.5	0.0	37.5	%50 Reduction	18.8
95.	0306.35.90.00.00	Others	37.5	0.0	37.5	%50 Reduction	18.8
96.	0306.36.10.00.00	Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	37.5	0.0	37.5	%50 Reduction	18.8
97.	0306.36.50.00.00	Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	37.5	0.0	37.5	%50 Reduction	18.8
98.	0306.36.90.00.00	Others	37.5	0.0	37.5	%50 Reduction	18.8
99.	0306.39.10.00.00	Freshwater crayfish	37.5	17.5	55.0	%25 Reduction	41.3
100.	0306.39.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
101.	0306.91.00.00.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp, <i>Panulirus</i> spp, <i>Jasus</i> spp):	37.5	17.5	55.0	%25 Reduction	41.3
102.	0306.92.10.00.00	Whole	37.5	17.5	55.0	%25 Reduction	41.3
103.	0306.92.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
104.	0306.93.10.00.00	Crabs of the species <i>Cancer pagurus</i>	37.5	17.5	55.0	%25 Reduction	41.3
105.	0306.93.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
106.	0306.95.11.00.00	Cooked by steaming or by boiling in water	37.5	0.0	37.5	0	0
107.	0306.95.19.00.00	Others	37.5	0.0	37.5	0	0
108.	0306.95.20.00.00	<i>Pandalus</i> spp.	37.5	0.0	37.5	0	0
109.	0306.95.30.00.00	Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	37.5	0.0	37.5	0	0
110.	0306.95.40.00.00	Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	37.5	0.0	37.5	0	0
111.	0306.95.90.00.00	Others	37.5	0.0	37.5	0	0
112.	0306.99.10.00.00	Freshwater crayfish	37.5	17.5	55.0	%25 Reduction	41.3
113.	0306.99.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
114.	0307.42.10.00.00	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloidea</i> spp)	37.5	17.5	55.0	%25 Reduction	41.3
115.	0307.42.20.00.00	<i>Loligo</i> spp	37.5	17.5	55.0	%25 Reduction	41.3
116.	0307.42.30.00.00	Squid (<i>Ommastrephes</i> spp., <i>Nototodar</i> spp., <i>Sepioteuthis</i> spp.)	37.5	17.5	55.0	%25 Reduction	41.3
117.	0307.42.40.00.00	European flying squid (<i>Todarodes sagittatus</i>)	37.5	17.5	55.0	%25 Reduction	41.3
118.	0307.42.90.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
119.	0307.43.21.00.00	Lesser cuttle fish (<i>Sepioloidea rondeletii</i>)	37.5	17.5	55.0	%25 Reduction	41.3
120.	0307.43.25.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
121.	0307.43.29.00.00	<i>Sepia officinalis</i> , <i>Rossia macrosoma</i>	37.5	17.5	55.0	%25 Reduction	41.3
122.	0307.43.31.00.00	<i>Loligo vulgaris</i>	37.5	17.5	55.0	%25 Reduction	41.3
123.	0307.43.33.00.00	<i>Loligo pealei</i>	37.5	17.5	55.0	%25 Reduction	41.3
124.	0307.43.35.00.00	<i>Loligo gahi</i>	37.5	17.5	55.0	%25 Reduction	41.3

NO	12 digit HS Code	Description of Goods	Customs Duty (%)	Additional Financial Liability (%) (\$/ton, EUR/100 kg/net)	Total Import Duty applicable (%)	Concessions Modality/ Treatment	Applied Rate (%)
125.	0307.43.38.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
126.	0307.43.91.00.00	Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis	37.5	17.5	55.0	%25 Reduction	41.3
127.	0307.43.92.00.00	Illex spp	37.5	17.5	55.0	%25 Reduction	41.3
128.	0307.43.95.00.00	European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus)	37.5	17.5	55.0	%25 Reduction	41.3
129.	0307.43.99.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
130.	0307.49.20.00.00	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp)	37.5	17.5	55.0	%25 Reduction	41.3
131.	0307.49.40.00.00	Loligo spp	37.5	17.5	55.0	%25 Reduction	41.3
132.	0307.49.50.00.00	Ommastrephes spp., other than Ommastrephes sagittatus, Nototodarus spp., Sepioteuthis	37.5	17.5	55.0	%25 Reduction	41.3
133.	0307.49.60.00.00	European flying squid (Todarodes sagittatus) (Ommastrephes sagittatus)	37.5	17.5	55.0	%25 Reduction	41.3
134.	0307.49.80.00.00	Others	37.5	17.5	55.0	%25 Reduction	41.3
135.	0307.51.00.00.00	Live, fresh or chilled:	37.5	17.5	55.0	%25 Reduction	41.3
136.	0307.52.00.00.00	Frozen	37.5	17.5	55.0	%25 Reduction	41.3
137.	0307.91.00.00.11	Common whelk	37.5	17.5	55.0	%25 Reduction	41.3
138.	0307.91.00.00.19	Others	37.5	17.5	55.0	%25 Reduction	41.3
139.	0308.11.00.10.00	Live	37.5	17.5	55.0	%25 Reduction	41.3
140.	0308.11.00.90.00	Fresh or chilled	37.5	17.5	55.0	%25 Reduction	41.3
141.	0308.12.00.00.00	Frozen	37.5	17.5	55.0	%25 Reduction	41.3
142.	0309.10.00.00.00	Of fish	37.5	11.5	49.0	0	0
143.	1604.14.21.00.00	In vegetable oil	80	0.0	80.0	1604.14 %50 Reduction for 200 tons	1604.14 % 40 for 200 tons
144.	1604.14.26.00.00	Fillets known as 'loins'	80	0.0	80.0		
145.	1604.14.28.00.00	Others	80	0.0	80.0		
146.	1604.14.31.00.00	In vegetable oil	80	0.0	80.0		
147.	1604.14.36.00.00	Fillets known as 'loins'	80	0.0	80.0		
148.	1604.14.38.00.00	Others	80	0.0	80.0		
149.	1604.14.41.00.00	In vegetable oil	80	0.0	80.0		
150.	1604.14.46.00.00	Fillets known as 'loins'	80	0.0	80.0		
151.	1604.14.48.00.00	Others	80	0.0	80.0		
152.	1604.14.90.00.00	Bonito (Sarda spp.)	80	0.0	80.0		
153.	2301.20.00.00.11	Fish flour	0	0.0	0.0	0	0
154.	2301.20.00.00.19	Others	2	0.0	2.0	0	0

ANNEX II (Tariff Schedule of Maldives)						
NO	10 digit HS Code	Description of Goods	Customs Duty (%)	Specific Tariff	Concessions Modality/ Treatment	Applied Rate
1.	0304499010	ANCHOVY FILLET (FRESH OR CHILLED)	0%		To keep at Maldives MFN rate of 0%	0%
2.	0304499011	FRESH OR CHILLED GROUPER FILLET	0%		To keep at Maldives MFN rate of 0%	0%
3.	0304499012	MARLIN LOIN (FRESH OR CHILLED)	0%		To keep at Maldives MFN rate of 0%	0%
4.	0304499013	REEF FISH LOIN (FRESH OR CHILLED)	0%		To keep at Maldives MFN rate of 0%	0%
5.	0304499014	GROUPEL LOIN (FRESH OR CHILLED)	0%		To keep at Maldives MFN rate of 0%	0%
6.	0304499099	FISH FILLETS (FRESH OR CHILLED) OTHER THAN TUNA	0%		To keep at Maldives MFN rate of 0%	0%
7.	1601009010	BEEF SAUSAGE	15%		100% reduction	0%
8.	1601009011	OTHER SAUSAGE	15%		100% reduction	0%
9.	1601009012	OTHER SAUSAGES AND SIMILAR PRODUCTS, OF OTHER MEAT, MEAT OFFAL, BLOOD OR INSECTS, NES	15%		100% reduction	0%
10.	1601009099	FOOD PREPARATIONS BASED ON SAUSAGES AND SIMILAR PRODUCTS (OTHER THAN PORK)	15%		100% reduction	0%
11.	1704901110	SWEET AND SIMILAR SUGAR CONFECTIONERY)	15%		100% reduction	0%
12.	1704901111	SWEET AND SIMILAR SUGAR CONFECTIONERY)	15%		100% reduction	0%
13.	1704901112	JELLY SUGAR CONFECTIONARIES (ALL FLAVOURS) IN PLASTIC PACKAGING	15%		100% reduction	0%
14.	1704901120	JELLY SUGAR CONFECTIONARIES (ALL FLAVOURS) IN PACKAGING OTHER THAN PLASTIC	15%		100% reduction	0%
15.	1704909010	HALVA	0%		To keep at Maldives MFN rate of 0%	0%
16.	1704909012	WHITE CHOCOLATE	0%		To keep at Maldives MFN rate of 0%	0%
17.	1704909098	OTHER SUGAR CONFECTIONERY (EXCLUDING SWEET AND SIMILAR SUGAR CONFECTIONERY), NOT CONTAINING ALCOHOL	0%		To keep at Maldives MFN rate of 0%	0%
18.	1704909099	OTHER SUGAR CONFECTIONERY (EXCLUDING SWEET AND SIMILAR SUGAR CONFECTIONERY), NOT CONTAINING ALCOHOL	0%		To keep at Maldives MFN rate of 0%	0%
19.	1806319000	CHOCOLATE (FILLED WITH FRUIT, NUT, CREAM, OTHER)	0%		To keep at Maldives MFN rate of 0%	0%
20.	1806901100	SWEETS AND SUGAR CONFECTIONERY CONTAINING COCOA, NOT IN BLOCKS, SLABS OR BARS, NES	15%		100% reduction	0%
21.	1806909010	CHOCOLATE, ETC, CONTAINING COCOA, NOT IN BLOCKS, SLABS OR BARS, NES	0%		To keep at Maldives MFN rate of 0%	0%
22.	1806909011	CHOCOLATE, ETC, CONTAINING COCOA, NOT IN BLOCKS, SLABS OR BARS, NES	0%		To keep at Maldives MFN rate of 0%	0%
23.	1806909017	SPREADS CONTAINING COCOA IN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
24.	1806909020	SPREADS CONTAINING COCOA IN PACKAGING OTHER THAN PLASTICS	0%		To keep at Maldives MFN rate of 0%	0%
25.	1901201010	MIXES & DOUGHS (CONTAINING LIQUOR)	50%		100% reduction	0%
26.	1901209010	MIXES & DOUGH FOR PREPARATION OF BAKERS' WARES OF 19.05, NES	0%		To keep at Maldives MFN rate of 0%	0%
27.	1901209011	BREAD MIX & PASTRY POWDER	0%		To keep at Maldives MFN rate of 0%	0%
28.	1901209012	BREAD FLOUR	0%		To keep at Maldives MFN rate of 0%	0%
29.	1901209013	STRING HOPPER MIX & PAPADUM MIX	0%		To keep at Maldives MFN rate of 0%	0%
30.	1901209099	OTHER MIXES AND DOUGHS	0%		To keep at Maldives MFN rate of 0%	0%
31.	1902309011	VERMICELLI	0%		To keep at Maldives MFN rate of 0%	0%
32.	1902309099	OTHER PASTA (NOT ELSE WHERE SPECIFIED)	0%		To keep at Maldives MFN rate of 0%	0%
33.	1905909000	OTHER BREAD, ETC, NES, COMMUNION WAFERS, RICE PAPER, ETC	0%		To keep at Maldives MFN rate of 0%	0%
34.	2008199011	ALMONDS (IN SYRUP)	0%		To keep at Maldives MFN rate of 0%	0%
35.	2009899033	OTHER JUICES OF SINGLE FRUIT, NUT OR VEGETABLE (POWDER) NOT CONTAINING ALCOHOL IN OTHER THAN PLASTIC PACKAGING, NES	0%		To keep at Maldives MFN rate of 0%	0%

NO	10 digit HS Code	Description of Goods	Customs Duty (%)	Specific Tariff	Concessions Modality/ Treatment	Applied Rate
36.	2009899034	OTHER JUICES OF SINGLE FRUIT, NUT OR VEGETABLE (LIQUID) NOT CONTAINING ALCOHOL IN OTHER THAN PLASTIC PACKAGING, NES	0%		To keep at Maldives MFN rate of 0%	0%
37.	2009899090	OTHER JUICES OF SINGLE FRUIT, NUT OR VEGETABLE (POWDER) NOT CONTAINING ALCOHOL IN PLASTIC PACKAGING, NES	0%		To keep at Maldives MFN rate of 0%	0%
38.	2009899091	OTHER JUICES OF SINGLE FRUIT, NUT OR VEGETABLE (LIQUID) NOT CONTAINING ALCOHOL IN PLASTIC PACKAGING, NES	0%		To keep at Maldives MFN rate of 0%	0%
39.	2009899098	FRUIT JUICE (NOT SPECIFIED) POWDER	0%		To keep at Maldives MFN rate of 0%	0%
40.	2009899099	FRUIT JUICE (NOT SPECIFIED) LIQUID	0%		To keep at Maldives MFN rate of 0%	0%
41.	2103901010	ASSORTED DRESSING	0%		To keep at Maldives MFN rate of 0%	0%
42.	2103901011	MAYONNAISE	0%		To keep at Maldives MFN rate of 0%	0%
43.	2103901012	SEASONING	0%		To keep at Maldives MFN rate of 0%	0%
44.	2103901014	CHICKEN STOCK	0%		To keep at Maldives MFN rate of 0%	0%
45.	2103901015	FISH STOCK	0%		To keep at Maldives MFN rate of 0%	0%
46.	2103901016	CHILLIE SAUCE	0%		To keep at Maldives MFN rate of 0%	0%
47.	2103901099	SAUCES, MIXED CONDIMENTS, SEASONINGS & OTHER PREPARATIONS , NES	0%		To keep at Maldives MFN rate of 0%	0%
48.	2106901300	SNACKS	5%		100% reduction	0%
49.	2106909010	CAKE MIX, WHITE SPONGE MIX & SIMILAR FOOD PREPARATIONS, NES	0%		To keep at Maldives MFN rate of 0%	0%
50.	2106909012	FRUIT SALT	0%		To keep at Maldives MFN rate of 0%	0%
51.	2106909015	ICE CREAM DECORATION & TOPPINGS	0%		To keep at Maldives MFN rate of 0%	0%
52.	2106909016	ICE CREAM POWDER	0%		To keep at Maldives MFN rate of 0%	0%
53.	2106909019	SWEETENER (LOW-CALORIE)	0%		To keep at Maldives MFN rate of 0%	0%
54.	2106909020	MILK SHAKE (POWDER)	0%		To keep at Maldives MFN rate of 0%	0%
55.	2106909021	PUDDING MIX (POWDER)	0%		To keep at Maldives MFN rate of 0%	0%
56.	2106909022	ESSENCE USED AS FLAVOURING	0%		To keep at Maldives MFN rate of 0%	0%
57.	2106909024	SOYA MEAT	0%		To keep at Maldives MFN rate of 0%	0%
58.	2106909026	VITAMINS	0%		To keep at Maldives MFN rate of 0%	0%
59.	2106909027	VITAMINS	0%		To keep at Maldives MFN rate of 0%	0%
60.	2106909031	ROSE SYRUP	0%		To keep at Maldives MFN rate of 0%	0%
61.	2106909094	DIET PREPARATIONS	0%		To keep at Maldives MFN rate of 0%	0%
62.	2106909095	FOOD PREPARATIONS NES	0%		To keep at Maldives MFN rate of 0%	0%
63.	2106909096	DIET PREPARATION (EDIBLE)	0%		To keep at Maldives MFN rate of 0%	0%
64.	2106909097	DIET PREPARATION (EDIBLE)	0%		To keep at Maldives MFN rate of 0%	0%
65.	2106909098	FOOD PREPARATIONS, NES	0%		To keep at Maldives MFN rate of 0%	0%
66.	2106909099	FOOD PREPARATIONS, NES	0%		To keep at Maldives MFN rate of 0%	0%
67.	2201100020	SPARKLING WATER (NOT CONTAINING ADDED SUGAR OR FLAVOURING) IN PLASTIC PACKAGING	15%		100% reduction	0%
68.	2201100021	SPARKLING WATER (NOT CONTAINING ADDED SUGAR OR FLAVOURING) IN GLASS PACKAGING	15%		100% reduction	0%
69.	2201100022	SPARKLING WATER (NOT CONTAINING ADDED SUGAR OR FLAVOURING) IN OTHER PACKAGING, NES	15%		100% reduction	0%
70.	2201100023	MINERAL WATERS IN PLASTIC PACKAGING	15%		100% reduction	0%
71.	2201100024	MINERAL WATERS IN GLASS PACKAGING	15%		100% reduction	0%
72.	2201100025	MINERAL WATERS IN PACKAGING OTHER THAN PLASTIC AND GLASS	15%		100% reduction	0%
73.	2201100099	MINERAL WATERS	15%		100% reduction	0%
74.	2202101100	ENERGY DRINK	0%		To keep at Maldives MFN rate of 0%	0%

NO	10 digit HS Code	Description of Goods	Customs Duty (%)	Specific Tariff	Concessions Modality/ Treatment	Applied Rate
75.	2202991000	OTHER NON ALCOHOLIC BEVERAGES (OTHER THAN SUGAR-SWEETENED BEVERAGES), NES	0%		To keep at Maldives MFN rate of 0%	0%
76.	2202991010	OTHER NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED IN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
77.	2202991020	OTHER NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED IN OTHER THAN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
78.	2202991100	NON-ALCOHOLIC WINE	0%		To keep at Maldives MFN rate of 0%	0%
79.	2202991300	OTHER SUGAR-SWEETENED BEVERAGES NOT CONTAINING ALCOHOL, NES	15%		100% reduction	0%
80.	2202991310	OTHER SUGAR-SWEETENED BEVERAGES NOT CONTAINING ALCOHOL, NOT ELSEWHERE SPECIFIED IN PLASTIC PACKAGING	15%	60 MVR 55 laari Per Ltr	100% reduction	0%
81.	2202991320	OTHER SUGAR-SWEETENED BEVERAGES NOT CONTAINING ALCOHOL, NOT ELSEWHERE SPECIFIED IN OTHER THAN PLASTIC PACKAGING	15%	60 MVR 55 laari Per Ltr	100% reduction	0%
82.	2202999010	NON-ALCOHOLIC WINE OF AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOL.	50%		100% reduction	0%
83.	2202999011	NON-ALCOHOLIC WINE OF AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOLUME IN PLASTIC PACKAGING	50%	8 MVR Per Ltr	100% reduction	0%
84.	2202999012	OTHER BEVERAGES CONTAINING ALCOHOL STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOLUME IN PLASTIC PACKAGING	50%	8 MVR Per Ltr	100% reduction	0%
85.	2202999020	NON-ALCOHOLIC WINE OF AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOLULME INOTHER THAN PLASTIC PACKAGING	50%		100% reduction	0%
86.	2202999098	OTHER BEVERAGES CONTAINING ALCOHOL STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOLUME IN OTHER THAN PLASTIC PACKAGING	50%		100% reduction	0%
87.	2202999099	OTHER BEVERAGES (CONTAINING ALCOHOL STRENGTH BY VOLUME NOT EXCEEDING 0.5% VOL.)	50%		100% reduction	0%
88.	2309901010	POULTRY FOOD	0%		To keep at Maldives MFN rate of 0%	0%
89.	2309901011	VITAMINS AND FOOD SUPPLEMENTS FOR POULTRY	0%	8 MVR Per Ltr	To keep at Maldives MFN rate of 0%	0%
90.	2309909010	FISH FOOD	25%	8 MVR Per Ltr	100% reduction	0%
91.	2309909011	AGRICULTURAL ANIMAL FOOD (OTHER THAN POULTRY FOOD)	25%		100% reduction	0%
92.	2309909099	ANIMAL FEED (OTHER THAN CAT FOOD, FISH FOOD, POULTRY FOOD AND POULTRY SUPPLEMENTS), NES	25%		100% reduction	0%
93.	3303001000	BODY SPRAY AND COLOGNE	0%		To keep at Maldives MFN rate of 0%	0%
94.	3303001100	BODY MIST AND SIMILAR LUXURY COSMETICS	5%		100% reduction	0%
95.	3303009000	PERFUMES (EAU DE TOILETTE AND EAU DE PERFUME)	10%		100% reduction	0%
96.	3304991010	BEAUTY & MAKEUP(INCL SUNTAN),OTHER THAN LUXURY,NES	0%		To keep at Maldives MFN rate of 0%	0%
97.	3304991011	BEAUTY & SKIN-CARE (INCL SUNTAN),OTHER THAN LUXURY,NES	0%		To keep at Maldives MFN rate of 0%	0%
98.	3304991012	BEAUTY & SKIN-CARE(INCL SUNTAN),OTHER THAN LUXURY,NES	0%		To keep at Maldives MFN rate of 0%	0%
99.	3304991013	SKIN-CARE PREPARATIONS (MEDICATED),OTHER THAN LUXURY,NES	0%		To keep at Maldives MFN rate of 0%	0%
100.	3304991014	LOTIONS IN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
101.	3304991015	OTHER BEAUTY, MAKEUP & SKINCARE PREPARATIONS, OTHER THAN LUXURY, IN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
102.	3304991016	MEDICATED SKIN-CARE PREPARATIONS, NES IN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
103.	3304991017	SUN SCREEN AND SUN TAN PREPARATIONS IN PLASTIC PACKAGING (EXCLUDING AFTER SUN PREPARATIONS)	0%		To keep at Maldives MFN rate of 0%	0%
104.	3304991020	LOTIONS IN OTHER THAN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
105.	3304991021	MEDICATED SKIN-CARE PREPARATIONS, NES IN OTHER THAN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%

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106.	3304991022	BEAUTY AND MAKEUP (INCL. SUNTAN), OTHER THAN LUXURY, NES IN OTHER THAN PLASTIC PACKAGING	0%		To keep at Maldives MFN rate of 0%	0%
107.	3304999010	LUXURY BEAUTY, MAKE-UP, PREPARATION, NES	5%		100% reduction	0%
108.	3304999011	LUXURY BEAUTY, MAKE-UP PREPARATIONS, NES	5%		100% reduction	0%
109.	3304999012	LUXURY BEAUTY, MAKE-UP PREPARATIONS, NES	5%		100% reduction	0%
110.	3304999014	LUXURY BEAUTY, MAKE-UP PREPARATIONS, NES (IN PLASTIC PACKAGING)	5%		100% reduction	0%
111.	3304999020	LUXURY BEAUTY, MAKE-UP PREPARATIONS, NES (IN OTHER THAN PLASTIC PACKAGING)	5%		100% reduction	0%
112.	3808911100	INSECTICIDES USED FOR KILLING OR REPELLING MOSQUITOES (INCLUDING MOSQUITO COILS)	0%		To keep at Maldives MFN rate of 0%	0%
113.	3808919011	INSECTICIDES AND PESTICIDES USED FOR AGRICULTURAL PURPOSE	15%		100% reduction	0%
114.	3808919098	INSECTICIDES AND PESTICIDES,NES	15%		100% reduction	0%
115.	3808919099	INSECTICIDES AND PESTICIDES ,NES	15%		100% reduction	0%
116.	3808940011	ANTISEPTIC, DISINFECTING OR STERILIZING SOLUTION	15%		100% reduction	0%
117.	3808940013	ANTISEPTIC, DISINFECTING OR STERILIZING PREPARTIONS	15%		100% reduction	0%
118.	3808940014	SWAB STICK (CONTAINING ISOPROPYL ALCOHOL)	15%		100% reduction	0%
119.	3808940015	PVP IODINE SWAB	15%		100% reduction	0%
120.	3920101110	FILM & SHEETS OF POLYTHENE (BIODEGRADABLE)	0%		To keep at Maldives MFN rate of 0%	0%
121.	3920101111	FILM & SHEETS OF POLYTHENE (BIODEGRADABLE)	0%		To keep at Maldives MFN rate of 0%	0%
122.	3920101113	FOOD PACKING SHEETS AND FILMS OF POLYTHENE	0%		To keep at Maldives MFN rate of 0%	0%
123.	3920109000	SHEET, PLATES AND FOILS OF POLYTHENE (OTHER THAN SINGLE USE OR DISPOSABLE), NES	20%		100% reduction	0%
124.	3921901100	GEO MEMBRANE OF PLASTIC	0%		To keep at Maldives MFN rate of 0%	0%
125.	3921909010	CANVAS OF PLASTIC (TEXTILE FABRIC IS PRESENT MERELY FOR REINFORCING PURPOSE)	20%		100% reduction	0%
126.	3921909099	OTHER NON CELLULAR PLATES,STRIPS, FILM, FOIL AND STRIP, OF PLASTIC, NES	20%		100% reduction	0%
127.	3923109000	BOXES, CASES, CRATES AND SIMILAR ARTICLES OF PLASTICS (OTHER THAN SINGLE USE OR DISPOSABLE)	20%		100% reduction	0%
128.	3923291110	BIODEGRADABLE SACKS AND BAGS OF OTHER PLASTIC, NES (EXCLUDING SHOPPING BAGS)	0%		To keep at Maldives MFN rate of 0%	0%
129.	3923291111	BIODEGRADABLE TUBE ROLL OF PLASTIC, NES	0%		To keep at Maldives MFN rate of 0%	0%
130.	3923291112	OTHER PLASTIC TUBE ROLL (FOR FOOD PACKING)	0%		To keep at Maldives MFN rate of 0%	0%
131.	3923291113	OTHER PLASTIC BAG (FOR FOOD PACKING)	0%		To keep at Maldives MFN rate of 0%	0%
132.	3923291115	PLASTIC SACKS AND BAGS SPECIFICALLY USED FOR MEDICAL PURPOSE, NOT ELSEWHERE SPECIFIED	0%		To keep at Maldives MFN rate of 0%	0%
133.	3923291116	BIODEGRADABLE SHOPPING BAGS OF OTHER PLASTIC, NES	0%		To keep at Maldives MFN rate of 0%	0%
134.	3923500000	STOPPERS, LIDS, CAPS AND OTHER CLOSURES OF PLASTICS	20%		100% reduction	0%
135.	3924109000	TABLEWARE AND KITCHENWARE OF PLASTICS, NES (OTHER THAN DISPOSABLE)	5%		100% reduction	0%
136.	3924109010	DRINKING CUPS OF PLASTICS OTHER THAN SINGLE USE	5%		100% reduction	0%
137.	3924109011	PLATES FOR FOOD OF PLASTICS OTHER THAN SINGLE USE	5%		100% reduction	0%
138.	3924109099	OTHER TABLEWARE AND KITCHENWARE OF PLASTICS (OTHER THAN DISPOSABLE)	5%		100% reduction	0%
139.	3924900010	HOUSEHOLD AND TOILET ARTICLES OF PLASTICS, NES	20%		100% reduction	0%

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140.	3924900011	HOUSEHOLD AND TOILET ARTICLES OF PLASTICS, NES	20%		100% reduction	0%
141.	3924900012	HAND SHOWER AND SHOWER ROSE	20%		100% reduction	0%
142.	3924900030	FEEDING BOTTLE (PLASTIC)	20%		100% reduction	0%
143.	3924900031	BABY SOOTHER / PACIFIER (PLASTIC)	20%		100% reduction	0%
144.	3924900032	BABY FEEDING BOTTLE TEAT / NIPPLE (PLASTIC)	20%		100% reduction	0%
145.	3925200010	DOOR OF PLASTIC	20%		100% reduction	0%
146.	3925200011	WINDOW OF PLASTIC	20%		100% reduction	0%
147.	3925200012	DOOR OR WINDOWS FRAME OF PLASTIC	20%		100% reduction	0%
148.	3926901010	GEO GRID OF PLASTIC	0%		To keep at Maldives MFN rate of 0%	0%
149.	3926901011	LIFEBUOY,LIFE JACKET, SWIMMING RING AND SIMILAR SAFETY PRODUCTS OF PLASTICS	0%		To keep at Maldives MFN rate of 0%	0%
150.	3926901012	FIRE EXTINGUISHING BLANKET OF PLASTIC	0%		To keep at Maldives MFN rate of 0%	0%
151.	3926901013	MEDICAL (SURGICAL) DRAPES AND OTHER MEDICAL ARTICLES OF PLASTICS	0%		To keep at Maldives MFN rate of 0%	0%
152.	3926909010	ARTICLES OF PLASTIC, NES	20%		100% reduction	0%
153.	3926909011	ANCHOR SCREW & SCREW (PLASTIC)	20%		100% reduction	0%
154.	3926909012	ARTICLES OF PLASTIC, NES	20%		100% reduction	0%
155.	3926909013	ARTICLES OF PLASTIC, NES	20%		100% reduction	0%
156.	3926909014	MESH OF PVC	20%		100% reduction	0%
157.	3926909015	CASING (PVC)	20%		100% reduction	0%
158.	3926909017	HYDROPONICS SYSTEM (PLASTIC)	20%		100% reduction	0%
159.	3926909024	PVC CASING	20%		100% reduction	0%
160.	3926909025	SPONGE SHEET	20%		100% reduction	0%
161.	3926909026	TOOLS USED FOR AGRICULTURE WITH WORKING SURFACE OF PLASTIC	20%		100% reduction	0%
162.	3926909027	POULTRY FEEDERS / DRINKERS OF PLASTIC USED FOR AGRICULTURAL PURPOSE	20%		100% reduction	0%
163.	3926909028	PLANTING POTS AND THE LIKE, INCLUDING SEEDLING TRAYS (PLASTIC)	20%		100% reduction	0%
164.	3926909029	REUSABLE MENSTRUAL PRODUCTS OF PLASTICS	20%		100% reduction	0%
165.	3926909098	ARTICLES OF PLASTIC, NES	20%		100% reduction	0%
166.	4418990010	BALUSTRADES AND AFLATOR (WOODEN)	5%		100% reduction	0%
167.	4418990011	CURTAIN BOX, CURTAIN RODS AND CORNICE (WOODEN)	5%		100% reduction	0%
168.	4418990012	GATES (WOODEN)	5%		100% reduction	0%
169.	4418990013	GRILLES (WOODEN)	5%		100% reduction	0%
170.	4418990014	STAIRCASES (WOODEN)	5%		100% reduction	0%
171.	4418990015	COLUMNS (WOODEN)	5%		100% reduction	0%
172.	4418990016	SHAPES, STAGES, STRUCTURES (WOODEN)	5%		100% reduction	0%
173.	4418990017	SHUTTERS (WOODEN)	5%		100% reduction	0%
174.	4418990020	PARTITION (WOODEN)	5%		100% reduction	0%
175.	4418990099	BUILDERS' JOINERY AND CARPENTRY OF WOOD, NES	5%		100% reduction	0%
176.	6302310010	BEDSHEET OF COTTON (PLAIN)	15%		100% reduction	0%
177.	6302310011	BOLSTER CASE AND PILLOW CASE OF COTTON (PLAIN)	15%		100% reduction	0%
178.	6302310012	MATTRESS COVER OF COTTON (PLAIN)	15%		100% reduction	0%
179.	6302310099	OTHER COVERS (COTTON)	15%		100% reduction	0%
180.	6302910000	TOILET LINEN AND KITCHEN LINEN OF COTTON, NES	15%		100% reduction	0%
181.	6305330010	BAGS OF POLYETHYLENE STRIP (FOR PACKING GOODS)	15%		100% reduction	0%

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182.	6305330011	SACKS OF POLYETHYLENE STRIP (FOR PACKING GOODS)	15%		100% reduction	0%
183.	6305330012	BAG (OF POLYPROPYLENE STRIP) (FOR PACKING GOODS)	15%		100% reduction	0%
184.	6305330013	SACKS (OF POLYPROPYLENE STRIP) (FOR PACKING GOODS)	15%		100% reduction	0%
185.	6307901212	MEDICAL (SURGICAL) DRAPES AND OTHER MEDICAL PRODUCTS	0%		To keep at Maldives MFN rate of 0%	0%
186.	6307901213	MASK (MEDICAL/SURGICAL) OF TEXTILE MATERIALS	0%		To keep at Maldives MFN rate of 0%	0%
187.	6307901214	FIRE BLANKETS OF TEXTILE MATERIAL	0%		To keep at Maldives MFN rate of 0%	0%
188.	6307901215	GEOTEXTILE BAG (GEO BAG) AND GEO TUBE	0%		To keep at Maldives MFN rate of 0%	0%
189.	6307909010	BANNER OF TEXTILE MATERIALS	15%		100% reduction	0%
190.	6307909011	ANCHOR (TEXTILE MATERIAL)	15%		100% reduction	0%
191.	6307909012	COFFEE FILTER OF TEXTILE MATERIALS	15%		100% reduction	0%
192.	6307909013	FLAG OF TEXTILE MATERIALS	15%		100% reduction	0%
193.	6307909014	COVER OF TEXTILE MATERIALS	15%		100% reduction	0%
194.	6307909017	ICING BAG OF TEXTILE MATERIALS	15%		100% reduction	0%
195.	6307909018	SEAT COVER FOR AIRCRAFT	15%		100% reduction	0%
196.	6307909019	BABY HARNESS AND BABY CARRIER (OF TEXTILE MATERIAL)	15%		100% reduction	0%
197.	6307909020	LUGGAGE BELT OF TEXTILE MATERIALS	15%		100% reduction	0%
198.	6307909021	ADVERTISING MATERIAL (OF TEXTILE MATERIAL)	15%		100% reduction	0%
199.	6307909022	EYE PAD TEXTILE MATERIAL	15%		100% reduction	0%
200.	6307909023	SAFETY HAND STRAP	15%		100% reduction	0%
201.	6307909024	WRIST BAND (NOT KNITTED OR CROCHETED)	15%		100% reduction	0%
202.	6307909025	VELCRO	15%		100% reduction	0%
203.	6307909026	BABY BATH NET	15%		100% reduction	0%
204.	6307909028	PLANTING BAG OF TEXTILE MATERIAL	15%		100% reduction	0%
205.	6307909029	MASK OF TEXTILE MATERIALS (OTHER THAN MEDICAL/SURGICAL)	15%		100% reduction	0%
206.	6307909098	ARTICLES MADE OF TEXTILE MATERIAL	15%		100% reduction	0%
207.	6307909099	ARTICLES MADE OF TEXTILE MATERIALS	15%		100% reduction	0%
208.	7210491000	FLAT-ROLLED IRON/STEEL, WIDTH>=600MM,PLATED WITH ZINC(EXCL.ELECTROPLATED) (ROOFING SHEET)	10%		100% reduction	0%
209.	7210499010	RIDGE OF IRON OR STEEL	0%		To keep at Maldives MFN rate of 0%	0%
210.	7210499098	FLAT-ROLLED IRON/STEEL, WIDTH>=600MM,PLATED WITH ZINC(EXCL.ELECTROPLATED) (OTHER THAN ROOFING SHEET)	0%		To keep at Maldives MFN rate of 0%	0%
211.	7210499099	FLAT-ROLLED IRON/STEEL, WIDTH>=600MM,PLATED WITH ZINC(EXCL.ELECTROPLATED) (OTHER THAN ROOFING SHEET)	0%		To keep at Maldives MFN rate of 0%	0%
212.	7308900010	ROOFING SHEETS IRON CORRUGATED (FOR STRUCTURES)	10%		100% reduction	0%
213.	7308900011	IRON FLAT SHEETS (FOR STRUCTURES)	10%		100% reduction	0%
214.	7308900013	RIDGES OF IRON OR STEEL	10%		100% reduction	0%
215.	7308900014	DOMES (IRON OR STEEL)	10%		100% reduction	0%
216.	7308900015	STAIRCASE OF IRON OR STEEL	10%		100% reduction	0%
217.	7308900016	BALUSTRADE OF IRON OR STEEL	10%		100% reduction	0%
218.	7308900017	PILLARS OF IRON OR STEEL	10%		100% reduction	0%
219.	7308900018	CHIMNEY OF IRON OR STEEL	10%		100% reduction	0%
220.	7308900019	GATE OF IRON OR STEEL	10%		100% reduction	0%
221.	7308900020	PANEL OF IRON OR STEEL	10%		100% reduction	0%
222.	7308900021	SWIVEL CLAMP (FOR TUBES & PIPES) OF IRON OR STEEL	10%		100% reduction	0%
223.	7308900022	ROOF OF IRON OR STEEL	10%		100% reduction	0%

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224.	7308900023	CEILING SYSTEM OF STAINLESS STEEL	10%		100% reduction	0%
225.	7308900024	GUTTER FITTINGS OF IRON OR STEEL	10%		100% reduction	0%
226.	7308900025	COMPONENTS (FOR BUILDING STRUCTURES) OF IRON OR STEEL	10%		100% reduction	0%
227.	7308900026	ROOFING TILES OF IRON OR STEEL	10%		100% reduction	0%
228.	7308900027	FLOORING SYSTEM OF IRON OR STEEL	10%		100% reduction	0%
229.	7308900028	POLYFOAM IRON MESH	10%		100% reduction	0%
230.	7308900031	STRIP (STAINLESS STEEL)	10%		100% reduction	0%
231.	7308900032	STRIP (IRON OR STEEL)	10%		100% reduction	0%
232.	7308900033	CABLE TRAY (IRON OR STEEL)	10%		100% reduction	0%
233.	7308900098	STRUCTURES AND PARTS OF STRUCTURES, NES, OR IRON OR STEEL	10%		100% reduction	0%
234.	7308900099	STRUCTURES AND PARTS OF STRUCTURES, NES, OR IRON OR STEEL	10%		100% reduction	0%
235.	7318150010	BOLTS & NUTS OF IRON OR STEEL	10%		100% reduction	0%
236.	7318150011	SCREW OF IRON OR STEEL	10%		100% reduction	0%
237.	7318150012	BOLTS (WITHOUT NUTS) OF IRON OR STEEL	10%		100% reduction	0%
238.	7318150013	BOLTS & NUTS (IRON OR STEEL)	10%		100% reduction	0%
239.	7318150014	SCREW,NES (IRON OR STEEL)	10%		100% reduction	0%
240.	7318150015	BOLTS (WITHOUT NUTS) OF IRON OR STEEL	10%		100% reduction	0%
241.	7326900010	BADGE & LOGO OF IRON OR STEEL	10%		100% reduction	0%
242.	7326900011	BARREL HEAD OF IRON OR STEEL	10%		100% reduction	0%
243.	7326900012	BOTTLE CARRIER OR HOLDER OF IRON OR STEEL	10%		100% reduction	0%
244.	7326900014	CARVED OR DECORATING ARTICLES OF IRON, STEEL OR STAINLESS STEEL	10%		100% reduction	0%
245.	7326900015	CLIP OF IRON OR STEEL	10%		100% reduction	0%
246.	7326900017	STAND OF IRON, STEEL OR STAINLESS STEEL	10%		100% reduction	0%
247.	7326900018	LABORATORY WARE OF IRON, STEEL OR STAINLESS STEEL	10%		100% reduction	0%
248.	7326900019	LADDER OF IRON OR STEEL	10%		100% reduction	0%
249.	7326900020	LOBSTER TRAP OF IRON OR STEEL	10%		100% reduction	0%
250.	7326900021	WARD SCREEN OF IRON OR STEEL	10%		100% reduction	0%
251.	7326900024	PACKING BELT (IRON OR STEEL)	10%		100% reduction	0%
252.	7326900026	BRACKETS IRON OR STEEL	10%		100% reduction	0%
253.	7326900098	ARTICLES OF IRON, STEEL OR STAINLESS STEEL	10%		100% reduction	0%
254.	7326900099	ARTICLES OF IRON, STEEL OR STAINLESS STEEL	10%		100% reduction	0%
255.	7610100010	DOOR OF ALUMINIUM	10%		100% reduction	0%
256.	7610100011	WINDOW OF ALUMINIUM	10%		100% reduction	0%
257.	7610100012	DOOR FRAME & POST OF ALUMINIUM	10%		100% reduction	0%
258.	7610100013	LOUVER OF ALUMINIUM	10%		100% reduction	0%
259.	7610100014	WINDOW FRAME OF ALUMINIUM	10%		100% reduction	0%
260.	7610100015	CORNERS FOR DOORS AND WINDOWS (ALUMINIUM)	10%		100% reduction	0%
261.	7610901100	MASTS (FOR SAILS)	0%		To keep at Maldives MFN rate of 0%	0%
262.	7610909010	BALUSTRADE OF ALUMINIUM	10%		100% reduction	0%
263.	7610909011	SHUTTER OF ALUMINIUM	10%		100% reduction	0%
264.	7610909012	GRILLE OF ALUMINIUM	10%		100% reduction	0%
265.	7610909013	STAIRCASE OF ALUMINIUM	10%		100% reduction	0%
266.	7610909014	COLUMNS FOR DOOR & WINDOW FRAME OF ALUMINIUM	10%		100% reduction	0%
267.	7610909015	DOVE OF ALUMINIUM	10%		100% reduction	0%

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268.	7610909016	GATE OF ALUMINIUM	10%		100% reduction	0%
269.	7610909017	PILLAR OF ALUMINIUM	10%		100% reduction	0%
270.	7610909018	PANEL OF ALUMINIUM	10%		100% reduction	0%
271.	7610909019	GUTTER FITTINGS OF ALUMINIUM	10%		100% reduction	0%
272.	7610909020	PANEL OF ALUMINIUM	10%		100% reduction	0%
273.	7610909021	ROOF (ALUMINIUM)	10%		100% reduction	0%
274.	7610909022	CEILING SYSTEM (ALUMINIUM)	10%		100% reduction	0%
275.	7610909023	RIDGES OF ALUMINIUM	10%		100% reduction	0%
276.	7610909024	GUTTER OF ALUMINIUM	10%		100% reduction	0%
277.	7610909099	ALUMINIUM; STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING NO. 94.06) AND PARTS OF STRUCTURES, NES	10%		100% reduction	0%
278.	8413700000	CENTRIFUGAL PUMPS FOR LIQUIDS, NES	20%		100% reduction	0%
279.	8413811011	DIESEL PUMP (EXCLUDING MARINE ENGINE PUMP)	20%		100% reduction	0%
280.	8413811013	WATER PUMP (EXCLUDING MARINE ENGINE PUMP AND FIRE PUMP)	20%		100% reduction	0%
281.	8413811014	AQUARIUM PUMP	20%		100% reduction	0%
282.	8413811015	SYRINGE PUMP	20%		100% reduction	0%
283.	8413811099	OTHER LIQUID PUMPS (NOT ELSEWHERE SPECIFIED)	20%		100% reduction	0%
284.	8413811310	LIQUID PUMP FOR INTERNAL COMBUSTION (FOR MARINE ENGINE)	0%		To keep at Maldives MFN rate of 0%	0%
285.	8413811311	FIRE PUMP (NOT FITTED OR DESIGNED TO BE FITTED WITH A MEASURING DEVICE)	0%		To keep at Maldives MFN rate of 0%	0%
286.	8413911100	PUMP PARTS FOR LIQUIDS	20%		100% reduction	0%
287.	8413911200	PARTS OF LIQUID PUMP FOR INTERNAL COMBUSTION ENGINES (FOR MARINE ENGINE)	0%		To keep at Maldives MFN rate of 0%	0%
288.	8414801100	AIR COMPRESSOR (FOR MARINE ENGINES)	0%		To keep at Maldives MFN rate of 0%	0%
289.	8414809010	AIR COOLER	20%		100% reduction	0%
290.	8414809011	AIR CURTAIN	20%		100% reduction	0%
291.	8414809012	AIR DIFFUSER	20%		100% reduction	0%
292.	8414809013	AIR COMPRESSOR, NES	20%		100% reduction	0%
293.	8414809014	COOLING TOWER	20%		100% reduction	0%
294.	8414809015	PRESSURE PUMP	20%		100% reduction	0%
295.	8414809016	SAND PUMP	20%		100% reduction	0%
296.	8414809017	AIR PUMP (OTHER THAN HAND OR FOOT OPERATED)	20%		100% reduction	0%
297.	8414809018	BLOWER	20%		100% reduction	0%
298.	8415101000	INVERTER AIRCONDITIONER (DESIGNED TO BE FIXED TO A WINDOW, WALL, CEILING OR FLOOR, SELF-CONTAINED OR SPLIT-SYSTEM)	0%		To keep at Maldives MFN rate of 0%	0%
299.	8415109000	OTHER AIR CONDITIONING MACHINES NES (DESIGNED TO BE FIXED TO A WINDOW, WALL, CEILING OR FLOOR, SELF-CONTAINED OR SPLIT-SYSTEM)	10%		100% reduction	0%
300.	8415900010	PARTS OF THE MACHINERIES OF HEADING 84.15	20%		100% reduction	0%
301.	8415900011	AIR CONDITIONER REMOTE	20%		100% reduction	0%
302.	8415900012	CONDENSER (FOR AIR CONDITIONER)	20%		100% reduction	0%
303.	8415900013	INDOOR UNITS / FCU FOR AIRCONDITIONER (SEPARATELY PRESENTED)	20%		100% reduction	0%
304.	8415900099	OTHER PARTS OF THE MACHINERIES OF HEADING 84.15	20%		100% reduction	0%
305.	8418501010	REFRIGERATOR (OTHER THAN HOUSEHOLD)	0%		To keep at Maldives MFN rate of 0%	0%
306.	8418501011	REFRIGERATOR (BLOOD BANK)	0%		To keep at Maldives MFN rate of 0%	0%

NO	10 digit HS Code	Description of Goods	Customs Duty (%)	Specific Tariff	Concessions Modality/ Treatment	Applied Rate
307.	8418509010	CHILLER (ELECTRIC) HOUSEHOLD	20%		100% reduction	0%
308.	8418509011	REFRIGERATING COUNTER & REFRIGERATING TABLE	20%		100% reduction	0%
309.	8418509012	CHILLER (ELECTRIC) OTHER THAN HOUSEHOLD	20%		100% reduction	0%
310.	8418690010	BOTTLE COOLER	20%		100% reduction	0%
311.	8418690011	COLD ROOM	20%		100% reduction	0%
312.	8418690013	ICE CUBE MACHINE	20%		100% reduction	0%
313.	8418690014	BEER COOLER	20%		100% reduction	0%
314.	8418690015	ICE FLAKER	20%		100% reduction	0%
315.	8418690016	ICE CREAM MAKER	20%		100% reduction	0%
316.	8418690017	ICE PLANT	20%		100% reduction	0%
317.	8418690018	BEVERAGE AND LIQUID DISPENSER	20%		100% reduction	0%
318.	8418690019	WATER DISPENSER (HOT&COLD)	20%		100% reduction	0%
319.	8418690099	OTHER REFRIGERATING OR FREEZING EQUIPMENT, NES	20%		100% reduction	0%
320.	8418990010	CHILLER & REFRIGERATOR PARTS	20%		100% reduction	0%
321.	8418990011	COLD ROOM PARTS	20%		100% reduction	0%
322.	8418990012	CONDENSER (FOR REFRIGERATOR)	20%		100% reduction	0%
323.	8418990099	PARTS OF FREEZERS, & OTHER COOLING MACHINES, NES	20%		100% reduction	0%
324.	8421211000	WATER PURIFYING AND FILTERING APPARATUS FOR DOMESTIC PURPOSE, NES	0%		To keep at Maldives MFN rate of 0%	0%
325.	8421219010	DESALINATION PLANT	20%		100% reduction	0%
326.	8421219011	WATER TREATING PLANT	20%		100% reduction	0%
327.	8421219099	WATER FILTERING AND PURIFYING APPARATUS NES (OTHER THAN FOR DOMESTIC PURPOSE)	20%		100% reduction	0%
328.	8421990010	DESALINATION PLANT PARTS	20%		100% reduction	0%
329.	8421990011	WATER FILTER PARTS	20%		100% reduction	0%
330.	8421990012	WATER PURIFIER PARTS	20%		100% reduction	0%
331.	8421990013	WATER TREATING PLANT PARTS	20%		100% reduction	0%
332.	8421990014	FUEL FILTER PARTS	20%		100% reduction	0%
333.	8421990015	CENTRIFUGE PARTS	20%		100% reduction	0%
334.	8421990099	PARTS FOR FILTERING OR PURIFYING LIQUIDS OR GASES NES (EXCLUDING PARTS FOR OF CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS)	20%		100% reduction	0%
335.	8428100010	LIFT	20%		100% reduction	0%
336.	8428100011	SKIP HOIST	20%		100% reduction	0%
337.	8450110000	FULLY-AUTOMATIC WASHING MACHINES, CAPACITY<=10KG	0%		To keep at Maldives MFN rate of 0%	0%
338.	8450111000	FULLY-AUTOMATIC DOMESTIC WASHING MACHINES, CAPACITY<=10KG	0%		To keep at Maldives MFN rate of 0%	0%
339.	8450119000	FULLY-AUTOMATIC OTHER THAN DOMESTIC WASHING MACHINES, CAPACITY<=10KG	20%		100% reduction	0%
340.	8479891000	ORGANIC WASTE COMPOSTER	0%		To keep at Maldives MFN rate of 0%	0%
341.	8479899010	BUBBLE MACHINE	20%		100% reduction	0%
342.	8479899011	HUMIDIFIER WEIGHING MORE THAN 20KG	20%		100% reduction	0%
343.	8479899012	SEWAGE TREATMENT PLANT	20%		100% reduction	0%
344.	8479899013	CAN COMPACTOR	20%		100% reduction	0%
345.	8479899099	MACHINES AND MECHANICAL APPLIANCES HAVING IDIVIDUAL FUNCTIONS, NOT ELSEWHERE SPECIFIED	20%		100% reduction	0%

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346.	8481801110	APPLIANCES CAPABLE OF CONTROLLING THE FLOW OF LIQUIDS AND GASES (FOR MARINE ENGINE)	0%		To keep at Maldives MFN rate of 0%	0%
347.	8481801111	FIRE HYDRANT	0%		To keep at Maldives MFN rate of 0%	0%
348.	8481809011	JUICE DISPENSER (OTHER THAN HOT&COLD)	20%		100% reduction	0%
349.	8481809012	LIQUOR DISPENSER (OTHER THAN HOT& COLD)	20%		100% reduction	0%
350.	8481809015	VALVE	20%		100% reduction	0%
351.	8481809017	WATER TAP, FAUCETS AND SIMILAR TAPS NES	20%		100% reduction	0%
352.	8481809099	OTHER APPLIANCES CAPABLE OF CONTROLLING THE FLOW OF LIQUIDS AND GASES NES (OTHER THAN FOR VEHICLES)	20%		100% reduction	0%
353.	8501349010	DC GENERATORS OTHER THAN PHOTOVOLTAIC GENERATORS OF AN OUTPUT > 375KW	20%		100% reduction	0%
354.	8501349099	DC MOTORS OF AN OUTPUT > 375KW	20%		100% reduction	0%
355.	8502130000	GENERATING SETS WITH COMPRESSION-IGNITION ENGINES, >375 KVA	20%		100% reduction	0%
356.	8503009000	PARTS SUITABLE FOR USE SOLELY WITH MACHINES OF HEADING 85.01 TO 85.02	20%		100% reduction	0%
357.	8504220000	LIQUID DIELECTRIC TRANSFORMERS, POWER HANDLING CAPACITY 650-10000KVA	20%		100% reduction	0%
358.	8504401100	UNINTERRUPTIBLE POWER SUPPLY UNIT	0%		To keep at Maldives MFN rate of 0%	0%
359.	8504409000	STATIC CONVERTERS (FOR OTHER THAN VEHICLES)	20%		100% reduction	0%
360.	8528720010	TV (COLOUR)	5%		100% reduction	0%
361.	8528720011	TV COMBINED WITH VIDEO OR VIDEO CD PLAYER (COLOUR)	5%		100% reduction	0%
362.	8536509010	MAIN SWITCH =<1000V	20%		100% reduction	0%
363.	8536509011	SWITCH =<1000V	20%		100% reduction	0%
364.	8536909010	JACK FOR MUSICAL INSTRUMENTS	20%		100% reduction	0%
365.	8536909011	JACK (ELECTRIC)	20%		100% reduction	0%
366.	8536909012	ELECTRICAL JUNCTION BOX =<1000V	20%		100% reduction	0%
367.	8536909013	ELECTRICAL FITTINGS,NES	20%		100% reduction	0%
368.	8537100010	ELECTRICAL CONTROL PANEL =<1000V	20%		100% reduction	0%
369.	8537100011	ELECTRICAL DISTRIBUTION/PANEL BOARD =<1000V	20%		100% reduction	0%
370.	8537200010	ELECTRICAL CONTROL PANEL >1000V	20%		100% reduction	0%
371.	8537200011	ELECTRICAL DISTRIBUTION / PANEL BOARD >1000V	20%		100% reduction	0%
372.	8544420010	CABLE<=1,000V, FITTED WITH CONNECTORS	20%		100% reduction	0%
373.	8544420011	WIRE <=1,000V, FITTED WITH CONNECTORS	20%		100% reduction	0%
374.	8544420012	BATTERY CABLE (FOR A VOLTAGE NOT EXCEEDING 1000 V)	20%		100% reduction	0%
375.	8544420013	MIKE CABLE, (INSULATED) FITTED WITH CONNECTOR	20%		100% reduction	0%
376.	8544420014	BUSBARS <=1,000V, FITTED WITH CONNECTORS	20%		100% reduction	0%
377.	8544420015	CABLE <=1,000V, FITTED WITH CONNECTORS	20%		100% reduction	0%
378.	8544420016	USB CABLE (FITTED WITH CONNECTORS)	20%		100% reduction	0%
379.	8544490010	INSULATED CABLES FOR A VOLTAGE NOT EXCEEDING 1,000 V (NOT FITTED WITH CONNECTORS)	20%		100% reduction	0%
380.	8544490011	INSULATED WIRES FOR A VOLTAGE NOT EXCEEDING 1,000 V (NOT FITTED WITH CONNECTORS)	20%		100% reduction	0%
381.	8544490013	BUSBARS FOR A VOLTAGE NOT EXCEEDING 1,000 V (INSULATED)	20%		100% reduction	0%
382.	8544600010	CABLES FOR A VOLTAGE EXCEEDING 1,000 V (NOT FITTED WITH CONNECTORS)	20%		100% reduction	0%

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383.	8544600011	WIRES FOR A VOLTAGE EXCEEDING 1,000 V (NOT FITTED WITH CONNECTORS)	20%		100% reduction	0%
384.	8544600012	BUSBARS FOR A VOLTAGE EXCEEDING 1,000 V (INSULATED)	20%		100% reduction	0%
385.	8901900010	BARGE	25%		100% reduction	0%
386.	8901900011	BOAT	25%		100% reduction	0%
387.	8901900012	DHOANI OF WOOD WITHOUT ENGINE	25%		100% reduction	0%
388.	8901900013	LANDING CRAFT WITH ENGINE	25%		100% reduction	0%
389.	8901900099	HULL	25%		100% reduction	0%
390.	8903990000	OTHER VESSELS FOR PLEASURE OR SPORTS OF A LENGTH 7.5 M OR MORE, NES	25%		100% reduction	0%
391.	8903990010	LAUNCH (OUTBOARD MOTOR)	25%		100% reduction	0%
392.	8903990011	CANOE (NOT INFLATABLE)	25%		100% reduction	0%
393.	8903990012	DINGY, NES	25%		100% reduction	0%
394.	8903990017	WATER SCOOTER	25%		100% reduction	0%
395.	8903990099	OTHER VESSELS FOR PLEASURE OR SPORTS, NES	25%		100% reduction	0%
396.	9403200010	BED OF METAL	5%		100% reduction	0%
397.	9403200099	OTHER METAL FURNITURE, NES	5%		100% reduction	0%
398.	9403500012	BED OF WOOD , USED IN BEDROOM	5%		100% reduction	0%
399.	9403500013	BEDROOM SET OF WOOD	5%		100% reduction	0%
400.	9403500017	DRESSING TABLE OF WOOD USED IN BEDROOM	5%		100% reduction	0%
401.	9403500099	OTHER WOODEN FURNITURES OF A KIND USED IN THE BEDROOM (EXCL. BED AND BEDROOM SETS)	5%		100% reduction	0%
402.	9403600027	WOODEN FURNITURE, NES	5%		100% reduction	0%
403.	8714109010	BATTERY SCOOTER SADDLES	35%		100% reduction	0%
404.	8714109090	PARTS & ACCESSORIES OF MOTORCYCLES (INCL MOPEDS) POWERED BY ELECTRICITY	35%		100% reduction	0%