Interim Agreement leading to formation of a free trade area between the Eurasian Economic Union and its Member States, of the one part, and the Islamic Republic of Iran, of the other part

PREAMBLE

The Eurasian Economic Union (hereinafter referred to as "the EAEU") and the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic, the Russian Federation (hereinafter referred to as "the EAEU Member States"), of the one part, and the Islamic Republic of Iran (hereinafter referred to as "I.R. Iran"), of the other part (hereinafter referred to as "the Parties"):

RECOGNIZING the importance of enhancing longstanding friendship and traditional multi-faceted cooperation between the Parties;
DESIRING to create favourable environment and conditions for the development of mutual trade and economic relations and for the promotion of economic cooperation between the Parties in the areas of mutual interest;
ADMITTING that the Interim Agreement leading to formation of a free trade area between the EAEU and its Member States, of the one part, and the Islamic Republic of Iran, of the other part (hereinafter referred to as "the Agreement") will become a first step towards further trade and economic integration between the EAEU and its Member States and the I.R. Iran;
SETTING the goal to form a full-scale free trade area between the EAEU and its Member States and the I.R. Iran as a core objective;
EMPHASIZING the need for further promotion of mutual relations between the Parties on the basis of mutual trust, transparency and trade facilitation;
EXPRESSING their support to the earliest accession to the World Trade Organization and recognizing that World Trade Organization's membership of the EAEU and its Member State (that is not yet World Trade Organization's member) and of the I.R. Iran will create favourable conditions for the deepening of their integration into the multilateral trading system and will enhance cooperation between the Parties to this Agreement;

HAVE AGREED as follows:

CHAPTER 1. INSTITUTIONAL AND GENERAL PROVISIONS

Article 1.1
General definitions

For the purposes of this Agreement, unless otherwise specified:

(a) **"central customs authority"** means the highest authorized customs authority of each of the EAEU Member States or I.R. Iran exercising, in accordance with the respective domestic laws and regulations, the functions of implementing the relevant government policies, regulations, control and supervision in the customs sphere;

(b) **"customs authorities"** means the customs authority or customs authorities of the EAEU Member States or I.R. Iran;

(c) **"days"** means calendar days including weekends and holidays;

(d) **"declarant"** means a person who declares goods for customs purposes or on whose behalf the goods are declared;

(e) **"Eurasian Economic Commission"** means the permanent regulatory body of the EAEU in accordance with the Treaty on the Eurasian Economic Union of 29 May 2014 (hereinafter referred to as "the Treaty on the EAEU");

(f) **"Harmonized System"** or **"HS"** means the Harmonized Commodity Description and Coding System established by the International Convention on the Harmonized Commodity Description and Coding System, done on 14 June 1983 as adopted and implemented by the Parties in their respective laws and regulations;

(g) **"laws and regulations"** includes any law or any other legal normative act;

(h) **"measure"** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, practice or any other form;

(i) **"originating"** means qualifying under the rules of origin set out in Chapter 6 of this Agreement;

(j) **"Parties"** means the EAEU Member States and the EAEU acting jointly or individually within their respective areas of competence as derived from the Treaty on the EAEU, of the one part, and I.R. Iran, of the other part;

(k) **"person"** means a natural person or a juridical person.

Article 1.2
Objectives

The objectives of the Agreement are the following:

(a) to liberalise and facilitate trade in goods between the Parties through, *inter alia,* reduction or elimination of tariff and non-tariff barriers in respect of the originating goods included in Annex 1 to this Agreement;

(b) to create a base for formation of a free trade area in which in accordance with international rules, standards and practices[1] duties and other restrictive regulations on commerce shall be eliminated in respect of substantially all the trade between the Parties;

(c) to support economic and trade cooperation between the Parties;

(d) to establish a framework to enhance closer cooperation in the fields agreed in this Agreement and facilitate communications between the Parties.

Article 1.3
Liberalization of trade and formation of a free trade area

1. From the date of the entry into force of this Agreement, the Parties shall reduce and/or eliminate customs duties and any charges or other measures having equivalent effect in respect of importation of originating goods listed in Annex 1 to this Agreement.
2. The Parties shall no later than within a year from the date of entry into force of this Agreement start negotiations with the view to conclude an agreement on a free trade area as referred to in subparagraph (b) of Article 1.2 of this Agreement.
3. The Parties shall conclude the agreement referred to in paragraph 2 of this Article in no later than three years from the date of entry into force of this Agreement.
4. Upon the expiration of three years from the date of entry into force of this Agreement if the Parties have not concluded negotiations referred to in paragraph 2 of this Article, the Parties shall decide on the need to continue the application of this Agreement. Such a decision shall be in the form of the protocol to this Agreement.

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[1] For the Parties to this Agreement that are Members of the World Trade Organization "international rules, standards and practices" shall mean the respective provisions of the WTO Agreement, in particular Article XXIV of the General Agreement on Tariffs and Trade 1994.

Article 1.4
Relation to Other Agreements

1. This Agreement shall be applied without prejudice to rights and obligations of the Parties under international agreements to which the Parties are party.
2. Without prejudice to Article 6.7 of this Agreement, the provisions of this Agreement shall neither apply between the EAEU Member States or between the EAEU Member States and the EAEU, nor shall they grant to I.R. Iran benefits that the EAEU Member States grant exclusively to each other.

Article 1.5
Joint Committee

1. The Parties hereby establish a Joint Committee comprised of representatives of each Party, which shall be co-chaired by two representatives – one from the EAEU and its Member States and the other from I.R. Iran. The Parties shall be represented by senior officials designated by them for this purpose.
2. The Joint Committee shall have the following functions:
   (a) considering any matter related to the implementation and application of this Agreement;
   (b) supervising the work of all subcommittees, working groups and other bodies established under this Agreement or by discretion of the Joint Committee in accordance with paragraph 3 of this Article;
   (c) reviewing the process of negotiations which are held in accordance with Article 1.3 of this Agreement and taking the decision on the conclusion of substantial negotiations;
   (d) considering ways to further enhance trade relations between the Parties;
   (e) considering and recommending to the Parties any amendment to this Agreement; and
   (f) taking other actions on any matter covered by this Agreement as the Parties may agree.
3. In the fulfilment of its functions, the Joint Committee may establish subsidiary bodies, including ad hoc bodies, and assign them with tasks on specific matters. The Joint Committee may, if necessary, decide to seek advice of third persons or groups on matters of its competence.
4. Unless the Parties agree otherwise, the Joint Committee shall convene:

(a) in regular session every year, with such sessions to be held alternately in the territories of the Parties; and

(b) in special session within 30 days of the request of a Party, with such sessions to be held in the territory of the other Party or at such location as the Parties may agree.

5. All decisions of the Joint Committee, committees, subcommittees and other bodies established under this Agreement shall be taken by consensus of the Parties.

6. All notifications, requests and other written submissions to the Parties or to the Joint Committee shall be made in English or in Farsi or Russian with their respective translations into English unless otherwise provided in this Agreement.

Article 1.6
Business dialogue

1. The Parties shall establish a business dialogue, aimed at fostering cooperation between the business communities of the Parties and conducted between representatives of such business communities of the Parties.

2. The business dialogue shall have a right to bring proposals to the Joint Committee on issues concerning the application of this Agreement, including proposals on development of trade and economic cooperation between the Parties, as well as on other issues related to mutual trade between the Parties.

3. The business dialogue will organize, as necessary, seminars, business exhibitions, fairs, round tables and other joint events aimed at development of mutual trade and economic relations between the Parties.

Article 1.7
Contact points

1. Each Party shall designate a contact point or contact points to facilitate communications between the Parties on any matter covered by this Agreement and shall notify the Joint Committee of its contact point or contact points.

2. Upon request of a Party, the other Party's contact point or contact points shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications between the Parties.

Article 1.8
Confidential information

1. Each Party shall, in accordance with its respective laws and regulations, maintain the confidentiality of information designated as confidential by the provided Party pursuant to this Agreement.
2. Nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 1.9
General exceptions

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by any Party of measures:

(a) necessary to protect public morals;

(b) necessary to protect human, animal or plant life or health;

(c) relating to the importations or exportations of gold or silver;

(d) necessary to secure compliance with laws or regulations which are not applied in a manner to create a favor and/or afford protection to domestic production or to discriminate the goods from the other Party in comparison to the like goods originated from any third country, including those relating to customs enforcement, the enforcement of enterprises operated under Article 2.11 of this Agreement, the protection of patents, trademarks and copyrights, and the prevention of deceptive practices;

(e) relating to the products of prison labour;

(f) imposed for the protection of national treasures of artistic, historic or archaeological value;

(g) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;

(h) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilization plan;

provided that such restrictions shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement or relating to non-discrimination;

(i) essential to the acquisition or distribution of products in general or local short supply; provided that any such measures, which are inconsistent with the other provisions of this Agreement shall be discontinued as soon as the conditions giving rise to them have ceased to exist.

Article 1.10
Security exceptions

Nothing in this Agreement shall be construed:

(a) to require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests; or

(b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:

i. relating to fissionable materials or the materials from which they are derived;
ii. relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
iii. taken in time of war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 1.11
Measures to safeguard balance of payments[2]

1. Notwithstanding the provisions of paragraph 1 of Article 2.7 of this Agreement, the Party in order to safeguard its external financial position and its balance of payments may restrict the quantity or value of merchandise permitted to be imported, subject to the provisions of the following

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[2]The Parties shall make provisions for the utmost secrecy in the conduct of any consultation under the provisions of this Article.

paragraphs of this Article. Import restrictions instituted, maintained or intensified by a Party under this Article shall not exceed those necessary:

i. to forestall the imminent threat of, or to stop, a serious decline in its monetary reserves, or

ii. in the case of a Party with very low monetary reserves, to achieve a reasonable rate of increase in its reserves.

Due regard shall be paid in either case to any special factors which may be affecting the reserves of such Party or its need for reserves, including, where special external credits or other resources are available to it, the need to provide for the appropriate use of such credits or resources.

2. The Parties applying restrictions under paragraph 1 of this Article shall progressively relax them as such conditions improve, maintaining them only to the extent that the conditions specified in that paragraph still justify their application. They shall eliminate the restrictions when conditions would no longer justify their institution or maintenance under that paragraph.

3. (a) The Parties undertake, in carrying out their domestic policies, to pay due regard to the need for maintaining or restoring equilibrium in their balance of payments on a sound and lasting basis and to the desirability of avoiding an uneconomic employment of productive resources. They recognize that, in order to achieve these ends, it is desirable so far as possible to adopt measures which expand rather than contract international trade.

(b) The Parties applying restrictions under this Article may determine the incidence of the restrictions on imports of different products or classes of products in such a way as to give priority to the importation of those products which are more essential.

(c) The Parties applying restrictions under this Article undertake:

i. to avoid unnecessary damage to the commercial or economic interests of any other Party[3];

ii. not to apply restrictions so as to prevent unreasonably the importation of any description of goods in minimum commercial quantities the exclusion of which would impair regular channels of trade; and

iii. not to apply restrictions which would prevent the importations of commercial samples or prevent compliance with patent, trademark, copyright, or similar procedures.

(d) The Parties recognize that, as a result of domestic policies directed towards the achievement and maintenance of full and productive employment or towards the development of economic resources, a Party may experience a

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[3] A Party applying restrictions shall endeavour to avoid causing serious prejudice to exports of a commodity on which the economy of a Party is largely dependent.

high level of demand for imports involving a threat to its monetary reserves of the sort referred to in paragraph 1 of this Article. Accordingly, a Party otherwise complying with the provisions of this Article shall not be required to withdraw or modify restrictions on the ground that a change in those policies would render unnecessary restrictions which it is applying under this Article.

4. If there is a persistent and widespread application of import restrictions under this Article, indicating the existence of a general disequilibrium which is restricting trade between the Parties, the Parties shall initiate discussions to consider whether other measures might be taken, either by those Parties the balance of payments of which are under pressure or by those the balance of payments of which are tending to be exceptionally favourable, or by any appropriate intergovernmental organization, to remove the underlying causes of the disequilibrium.

Article 1.12
Transparency

1. Each Party shall ensure, in accordance with its respective laws and regulations, that its laws and regulations of general application with respect to any matter covered by this Agreement, are promptly published or otherwise made publicly available in such a manner as to enable interested persons and the other Party to become acquainted with them, including wherever possible in electronic form. The Parties shall exchange the lists of relevant official print and electronic media.

2. Each Party shall:

(a) publish in advance drafts of such laws and regulations referred to in paragraph 1 of this Article that it proposes to adopt; and

(b) provide interested persons and the other Party with a reasonable opportunity to comment on such laws and regulations referred to in paragraph 1 of this Article that it proposes to adopt.

3. Upon request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed law, regulation, procedure or administrative ruling of general application, regardless of whether the requesting Party has been previously notified of it. The Party shall provide information under this paragraph in English and within 45 days from the date of receipt of the request.

4. The Parties shall ensure the clarity and transparency of their respective import requirements for the other Party and shall publish a step-by-step guidance on its applicable import regulation for exporters of the other Party,

within 6 months from the date of entry into force of this Agreement. The guidance shall be done in English and shall be made publicly available, including, through an official, public and free available website of the Party concerned. The Parties shall promptly reflect any amendments to its import regulation in the guidance.

5. The notification referred to under paragraph 3 of this Article shall be considered to have been made when the relevant information has been made publicly available, including through an official, public and fee-free accessible website of the Party concerned.

6. Any notification, request or information provided under this Article shall be conveyed to the other Party through the relevant contact points.

Article 1.13
Adjustment of Laws and Regulations

By the time of entry of this Agreement into force the Parties shall take all necessary general and specific measures necessary to implement their commitments under this Agreement, and when required shall adjust their laws and regulations respectively in order to bring them in compliance with the provisions of this Agreement.

CHAPTER 2. TRADE IN GOODS

Article 2.1
Most-Favoured-Nation Treatment

1. With respect to customs duties and charges of any kind imposed on or in connection with importation or exportation or imposed on the international transfer of payments for imports or exports, and with respect to the method of levying such duties and charges, and with respect to all rules and formalities in connection with importation and exportation, and with respect to all matters referred to in paragraphs 2 and 3 of Article 2.2 of this Agreement, any advantage, favour, privilege or immunity granted by a Party to any goods originating in or destined for the territory of any other country shall be accorded immediately and unconditionally to the like product originating in or destined for the territory of the other Party.

2. The provisions of paragraph 1 of this Article shall not apply to preferences:

(a) granted by a Party to adjacent countries in order to facilitate frontier trade;

(b) granted by a Party in accordance with an agreement on customs union or a free trade area or an interim agreement necessary for the formation of a customs union or a free trade area;

(c) granted by a Party to developing and least developed countries in accordance with general scheme of tariff preferences.

Article 2.2
National Treatment[4]

1. The Parties recognize that internal taxes and other internal charges, and laws, regulations and requirements affecting the internal sale, offering for sale, purchase, transportation, distribution or use of products, and internal quantitative regulations requiring the mixture, processing or use of products

[4] Any internal tax or other internal charge, or any law, regulation or requirement of the kind referred to in paragraph 1 of Article 2.2 of this Agreement which applies to an imported goods and to the like domestic goods and is collected or enforced in the case of the imported goods at the time or point of importation, is nevertheless to be regarded as an internal tax or other internal charge, or a law, regulation or requirement of the kind referred to in paragraph 1 of Article 2.2 of this Agreement, and is accordingly subject to the provisions of Article 2.2 of this Agreement.

in specified amounts or proportions, should not be applied to imported or domestic products so as to afford protection to domestic production[5].

2. The products of the territory of a Party imported into the territory of the other Party shall not be subject, directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like domestic goods. Moreover, no Party shall otherwise apply internal taxes or other internal charges to imported or domestic products in a manner contrary to the principles set forth in paragraph 1 of this Article [6].

3. The products of the territory of a Party imported into the territory of the other Party shall be accorded treatment no less favourable than that accorded to like goods of national origin in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the nationality of the products.

4. No Party shall establish or maintain any internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from domestic sources. Moreover, no Party shall otherwise apply internal quantitative regulations in a manner contrary to the principles set forth in paragraph 1 of this Article.[7]

5. No internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions shall be applied in such a manner as to allocate any such amount or proportion among external sources of supply.

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[5] The Parties shall take such reasonable measures as may be available to it to ensure observance of paragraph 1 of Article 2.2 of this Agreement by the regional and local governments and authorities within their territories. The term "reasonable measures" would not require, for example, the repeal of existing national legislation authorizing local governments to impose internal taxes which, although technically inconsistent with the letter of Article 2.2 of this Agreement, are not in fact inconsistent with its spirit, if such repeal would result in a serious financial hardship for the local governments or authorities concerned. With regard to taxation by local governments or authorities which is inconsistent with both the letter and spirit of Article 2.2 of this Agreement, the term "reasonable measures" would permit a Party to eliminate the inconsistent taxation gradually over a transition period, if abrupt action would create serious administrative and financial difficulties.

[6] A tax conforming to the requirements of the first sentence of paragraph 2 of Article 2.2 of this Agreement would be considered to be inconsistent with the provisions of the second sentence only in cases where competition was involved between, on the one hand, the taxed goods and, on the other hand, a directly competitive or substitutable goods which was not similarly taxed

[7] Regulation consistent with the provision of the first sentence of paragraph 4 of Article 2.2 of this Agreement shall not be considered to be contrary to the provisions of the second sentence in any case in which all of the goods subject to the regulations are produced domestically in substantial quantities. A regulation cannot be justified as being consistent with the provisions of the second sentence on the ground that the proportion or amount allocated to each of the goods which are the subject of the regulation constitutes an equitable relationship between imported and domestic goods.

6. (a) The provisions of this Article shall not apply to laws, regulations or requirements governing the procurement by governmental agencies of products purchased for governmental purposes and not with a view to commercial resale or with a view to use in the production of goods for commercial sale.
(b) The provisions of this Article shall not prevent the payment of subsidies exclusively to domestic producers, including payments to domestic producers derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of domestic products.
7. The Parties recognize that internal maximum price control measures, even though conforming to the other provisions of this Article, can have effects prejudicial to the interests of Parties supplying imported products. Accordingly, a Party applying such measures shall take account of the interests of the other Party with a view to avoiding to the fullest practicable extent such prejudicial effects.

Article 2.3
Reduction and/or Elimination of Customs Duties

1. Each Party shall accord to the originating goods of the other Party treatment not less favourable than that provided for in the former Party's Schedule of Tariff Commitments provided for in Annex 1 to this Agreement.
2. The originating goods of a Party described in the Schedule of Tariff Commitments of another Party, shall, on their importation into the territory of the latter Party, and subject to the terms, conditions and qualifications set forth in that Schedule, be exempt from customs duties in excess to those set forth and provided therein. Such goods shall also be exempt from all other duties or charges of any kind imposed on or in connection with the importation in excess of those set forth and provided in the Schedule.
3. Nothing in this Article shall prevent any Party from imposing at any time on the importation of any product:

(a) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article 2.2 of this Agreement in respect of the like domestic product or in respect of an article from which the imported product has been manufactured or produced in whole or in part;

(b) any duty imposed consistently with Chapter 3 of this Agreement;

(c) fees or other charges commensurate with the cost of services rendered.

4. If the rate of preferential customs duty on an originating goods of a Party applied in accordance with Annex 1 to this Agreement is higher than the most-favoured-nation applied rate of customs duty on the same goods, such goods shall be eligible for the latter one.

Article 2.4
Changes to Applied Tariff Nomenclature

1. Each Party shall ensure that any change to its applied nomenclature based on HS and its description shall be carried out without impairing tariff concessions undertaken in accordance with Annex 1 to this Agreement.
2. Such change to the EAEU applied nomenclature based on HS and its description and Iranian applied nomenclature based on HS and its description shall be carried out by the Eurasian Economic Commission and I.R. Iran, respectively. The Parties shall make any change to their applied nomenclature based on HS code and its description publicly available in a timely manner and inform each other every year.

Article 2.5
Fees, Charges and Formalities Connected with Importation and Exportation[8]

1. (a) All fees and charges of whatever character (other than import and export duties and other than taxes within the purview of Article 2.2 of this Agreement) imposed by Parties on or in connection with importation or exportation shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

(b) The Parties recognize the need for reducing the number and diversity of fees and charges referred to in subparagraph (a) of this paragraph.

(c) The Parties also recognize the need for minimizing the incidence and complexity of import and export formalities and for decreasing and simplifying import and export documentation requirements.[9]

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[8] While Article 2.5 of this Agreement does not cover the use of multiple rates of exchange as such, paragraphs 1 and 4 of Article 2.5 of this Agreement condemn the use of exchange taxes or fees as a device for implementing multiple currency practices; if, however, a Party is using multiple currency exchange fees for balance of payments reasons with the approval of the International Monetary Fund, nothing in this Agreement shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund or with that Party's special exchange agreement with the other Party.

2. A Party shall, upon request by the other Party, review the operation of its laws and regulations in the light of the provisions of this Article.
3. No Party shall impose substantial penalties for minor breaches of customs regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in customs documentation which is easily rectifiable and obviously made without fraudulent intent or gross negligence shall be greater than necessary to serve merely as a warning.
4. The provisions of this Article shall extend to fees, charges, formalities and requirements imposed by governmental authorities in connection with importation and exportation, including those relating to:

(a) consular transactions, such as consular invoices and certificates;
(b) quantitative restrictions;
(c) licensing;
(d) exchange control;
(e) statistical services;
(f) documents, documentation and certification;
(g) analysis and inspection; and
(h) quarantine, sanitation and fumigation.

5. Each Party shall ensure that its competent authorities make available through their official websites information about fees and charges it imposes.

Article 2.6
Administration of Trade Regulations

1. Laws, regulations, judicial decisions and administrative rulings of general application, made effective by the Parties, pertaining to the classification or the valuation of goods for customs purposes, or to rates of duty, taxes or other charges, or to requirements, restrictions or prohibitions on imports or exports or on the transfer of payments therefor, or affecting their sale, distribution, transportation, insurance, warehousing inspection, exhibition, processing, mixing or other use, shall be published promptly in such a manner as to enable governments and traders to become acquainted with them. Agreements affecting international trade policy which are in force between the government or a governmental agency of the Parties shall also be published. The provisions of this paragraph shall not require the Parties to disclose confidential information which would impede law enforcement or

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[9] It would be consistent with paragraph 1 of Article 2.5 of this Agreement if, on the importation of goods from the territory of a Party into the territory of the other Party, the production of certificates of origin should only be required to the extent that is strictly indispensable.

otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. No measure of general application taken by the Parties effecting an advance in a rate of duty or other charge on imports under an established and uniform practice, or imposing a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor, shall be enforced before such measure has been officially published.

3. (a) Each Party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, decisions and rulings of the kind described in paragraph 1 of this Article.

(b) Each Party shall maintain, or institute as soon as practicable, judicial, arbitral or administrative tribunals or procedures for the purpose, *inter alia*, of the prompt review and correction of administrative action relating to customs matters. Such tribunals or procedures shall be independent of the agencies entrusted with administrative enforcement and their decisions shall be implemented by, and shall govern the practice of, such agencies unless an appeal is lodged with a court or tribunal of superior jurisdiction within the time prescribed for appeals to be lodged by importers; provided that the central administration of such agency may take steps to obtain a review of the matter in another proceeding if there is good cause to believe that the decision is inconsistent with established principles of law or the actual facts.

(c) The provisions of subparagraph (b) of this paragraph shall not require the elimination or substitution of procedures in force in the territory of a Party on the date of entry into force of this Agreement which in fact provide for an objective and impartial review of administrative action even though such procedures are not fully or formally independent of the agencies entrusted with administrative enforcement. Any Party employing such procedures shall, upon request, furnish full information thereon in order that other Party may determine whether such procedures conform to the requirements of this subparagraph.

Article 2.7
Quantitative Restrictions[10]

1. With respect to goods listed in Annex I to this Agreement, no prohibitions or restrictions other than duties, taxes or other charges, whether made effective through quotas, import or export licenses or other measures,

[10] Throughout Article 2.7 of this Agreement the terms "import restrictions" or "export restrictions" include restrictions made effective through state-trading operations.

shall be instituted or maintained by any Party on the importation of such goods of the territory of any other Party or on the exportation or sale for export of such goods destined for the territory of any other Party.

2. The provisions of paragraph 1 of this Article shall not extend to the following:

(a) export prohibitions or restrictions temporarily applied to prevent or relieve critical shortages of foodstuffs or other goods essential to the exporting Party;

(b) import and export prohibitions or restrictions necessary to the application of standards or regulations for the classification, grading or marketing of commodities in international trade;

(c) import restrictions on any agricultural or fisheries goods, imported in any form[11], necessary to the enforcement of governmental measures which operate:

i. to restrict the quantities of the like domestic goods permitted to be marketed or produced, or, if there is no substantial domestic production of the like goods, of a domestic goods for which the imported goods can be directly substituted; or

ii. to remove a temporary surplus of the like domestic goods, or, if there is no substantial domestic production of the like goods, of a domestic goods for which the imported goods can be directly substituted, by making the surplus available to certain groups of domestic consumers free of charge or at prices below the current market level; or

iii. to restrict the quantities permitted to be produced of any animal goods the production of which is directly dependent, wholly or mainly, on the imported commodity, if the domestic production of that commodity is relatively negligible.

Any Party applying restrictions on the importation of any goods pursuant to subparagraph (c) of this paragraph shall give public notice of the total quantity or value of the goods permitted to be imported during a specified future period and of any change in such quantity or value. Moreover, any restrictions applied under (i) above shall not be such as will reduce the total of imports relative to the total of domestic production, as compared with the proportion which might reasonably be expected to rule between the two in the absence of restrictions. In determining this proportion, the Party shall pay due regard to the proportion prevailing during a previous representative

[11] The term "in any form" in subparagraph (c) of paragraph 2 of Article 2.7 of this Agreement covers the same goods when in an early stage of processing and still perishable, which compete directly with the fresh goods and if freely imported would tend to make the restriction on the fresh goods ineffective.

period and to any special factors[12] which may have affected or may be affecting the trade in the goods concerned.

3. No prohibition or restriction shall be applied by a Party on the importation of any goods of the territory of the other Party or on the exportation of any goods destined for the territory of the other Party, unless the importation of the like goods of all third countries or the exportation of the like goods to all third countries is similarly prohibited or restricted.

4. In applying import restrictions to any goods, the Parties shall aim at a distribution of trade in such goods approaching as closely as possible the shares which the other Party might be expected to obtain in the absence of such restrictions and to this end shall observe the following provisions:

(a) wherever practicable, quotas representing the total amount of permitted imports (whether allocated among supplying countries or not) shall be fixed, and notice given of their amount in accordance with paragraph 5 (b) of this Article;

(b) in cases in which quotas are not practicable, the restrictions may be applied by means of import licenses or permits without a quota;

(c) the Parties shall not, except for purposes of operating quotas allocated in accordance with subparagraph (d) of this paragraph, require that import licenses or permits be utilized for the importation of the goods concerned from a particular country or source;

(d) in cases in which a quota is allocated among supplying countries the Party applying the restrictions may seek agreement with respect to the allocation of shares in the quota with the countries having a substantial interest in supplying the goods concerned including the other Party. In cases in which this method is not reasonably practicable, the Party concerned shall allot to the other Party a share based upon the proportions, supplied by such Party during a previous representative period, of the total quantity or value of imports of the goods, due account being taken of any special factors which may have affected or may be affecting the trade in the goods. No conditions or formalities shall be imposed which would prevent any Party from utilizing fully the share of any such total quantity or value which has been allotted to it, subject to importation being made within any prescribed period to which the quota may relate[13].

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[12] The term "special factors" includes changes in relative productive efficiency as between domestic and foreign producers, or as between different foreign producers, but not changes artificially brought about by means not permitted under this Agreement.

[13] No mention was made of "commercial considerations" as a rule for the allocation of quotas because it was considered that its application by governmental authorities might not always be practicable. Moreover, in cases where it is practicable, a Party could apply these considerations in the process of seeking agreement, consistently with the general rule laid down in the opening sentence of paragraph 4 of this Article.

5. (a) In cases in which import licenses are issued in connection with import restrictions, the Party applying the restrictions shall provide, upon the request of the other Party, all relevant information concerning the administration of the restrictions, the import licenses granted over a recent period and the distribution of such licenses among supplying countries; *Provided* that there shall be no obligation to supply information as to the names of importing or supplying enterprises.

(b) In the case of import restrictions involving the fixing of quotas, the Party applying the restrictions shall give public notice of the total quantity or value of the goods or goods which will be permitted to be imported during a specified future period and of any change in such quantity or value. Any supplies of the goods in question which were en route at the time at which public notice was given shall not be excluded from entry; *Provided* that they may be counted so far as practicable, against the quantity permitted to be imported in the period in question, and also, where necessary, against the quantities permitted to be imported in the next following period or periods; and *Provided* further that if any Party customarily exempts from such restrictions goods entered for consumption or withdrawn from warehouse for consumption during a period of thirty days after the day of such public notice, such practice shall be considered in full compliance with this subparagraph.

(c) In the case of quotas allocated among supplying countries, the Party applying the restrictions shall promptly inform the other Party of the shares in the quota currently allocated, by quantity or value, to the various supplying countries and shall give public notice thereof.

6. With regard to restrictions applied in accordance with paragraph 2 (c) or paragraph 4 (d) of this Article, the selection of a representative period for any goods and the appraisal of any special factors affecting the trade in the goods shall be made initially by the Party applying the restriction; *Provided* that such Party shall, upon the request of the other Party consult promptly with the other Party regarding the need for an adjustment of the proportion determined or of the base period selected, or for the reappraisal of the special factors involved, or for the elimination of conditions, formalities or any other provisions established unilaterally relating to the allocation of an adequate quota or its unrestricted utilization.

7. The provisions of this Article shall apply to any tariff quota instituted or maintained by any Party, and, in so far as applicable, the principles of this Article shall also extend to export restrictions.

Article 2.8.
Freedom of Transit

1. Goods (including baggage), and also vessels and other means of transport shall be deemed to be in transit across the territory of a Party when the passage across such territory, with or without trans-shipment, warehousing, breaking bulk, or change in the mode of transport, is only a portion of a complete journey beginning and terminating beyond the frontier of the Party across whose territory the traffic passes. Traffic of this nature is termed in this Article "traffic in transit".
2. There shall be freedom of transit through the territory of each Party, via the routes most convenient for international transit, for traffic in transit to or from the territory of the other Party. No distinction shall be made which is based on the flag of vessels, the place of origin, departure, entry, exit or destination, or on any circumstances relating to the ownership of goods, of vessels or of other means of transport.
3. The Party may require that traffic in transit through its territory be entered at the proper custom house, but, except in cases of failure to comply with applicable customs laws and regulations, such traffic coming from or going to the territory of the other Party shall not be subject to any unnecessary delays or restrictions and shall be exempt from customs duties and from all transit duties or other charges imposed in respect of transit, except charges for transportation or those commensurate with administrative expenses entailed by transit or with the cost of services rendered.
4. All charges and regulations imposed by a Party on traffic in transit to or from the territory of the other Party shall be reasonable, having regard to the conditions of the traffic.
5. With respect to all charges, regulations and formalities in connection with transit, each Party shall accord to traffic in transit to or from the territory of the other Party treatment no less favourable than the treatment accorded to traffic in transit to or from any third country.[14]
6. Each Party shall accord to goods which have been in transit through the territory of the other Party treatment no less favourable than that which would have been accorded to such goods had they been transported from their place of origin to their destination without going through the territory of such other Party. The Party shall, however, be free to maintain its requirements of direct consignment existing on the date of entry into force of this Agreement, in respect of any goods in regard to which such direct

[14] With regard to transportation charges, the principle laid down in paragraph 5 of Article 2.8 of this Agreement refers to like goods being transported on the same route under like conditions.

consignment is a requisite condition of eligibility for entry of the goods at preferential rates of duty or has relation to the Party's prescribed method of valuation for duty purposes.

7. The provisions of this Article shall not apply to the operation of aircraft in transit, but shall apply to air transit of goods (including baggage).

Article 2.9
Committee on Trade in Goods

1. The Parties hereby establish the Committee on Trade in Goods (hereinafter referred to as "the Goods Committee"), comprising representatives of each Party.

2. The Goods Committee shall meet upon request of either Party to consider any matter arising under this Chapter and under Chapters 3, 4, 5, 6, and 7 of this Agreement.

3. The Goods Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of the Chapters referred to in paragraph 2 of this Article;

(b) reviewing and making appropriate recommendations, as needed, to the Joint Committee on any amendment to the provisions of this Chapter and to the Schedules of Tariff Commitments in Annex 1 to this Agreement in order to promote and facilitate improved market access;

(c) identifying and recommending measures to resolve any problem that may arise;

(d) reporting the findings on any other issue arising from the implementation of this Chapter to the Joint Committee.

Article 2.10.
Nullification or impairment of commitments

1. If any Party should consider that any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired or that the attainment of any objective of the Agreement is being impeded as the result of

(a) the failure of another Party to carry out its obligations under this Agreement, or

(b) the application by another Party of any measure, whether or not it conflicts with the provisions of this Agreement, or

(c) the existence of any other situation,

the Party may, with a view to the satisfactory adjustment of the matter, make written representations or proposals to the other Party. A Party thus approached shall give sympathetic consideration to the representations or proposals made to it.

2. If no satisfactory adjustment is effected between the Parties within a reasonable time, not exceeding sixty days, or if the difficulty is of the type described in subparagraph (c) of paragraph 1 of this Article, the matter may be referred to the Joint Committee. The Joint Committee shall promptly investigate any matter so referred to it and shall make appropriate recommendations or give a ruling on the matter, as appropriate.

3. If the Joint Committee considers that the circumstances are serious enough to justify such action, it may authorize a Party to suspend the application to the other Party of such concessions or other obligations under this Agreement as it determines to be appropriate in the circumstances.

4. If no consensus is reached by the Parties through the Joint Committee and the matter concerned is still in place the Party concerned may suspend its concessions unilaterally without prejudice to the other Party's right to initiate a dispute on this matter under Chapter 8 of this Agreement.

Article 2.11
State Trading Enterprises

1.[15] (a) Each Party undertakes that if it establishes or maintains a State enterprise, wherever located, or grants to any enterprise, formally or in effect, exclusive or special privileges,[16] such enterprise shall, in its purchases or sales involving either imports or exports, act in a manner consistent with the general principles of non-discriminatory treatment prescribed in this Agreement for governmental measures affecting imports or exports by private traders.

(b) The provisions of subparagraph (a) of this paragraph shall be understood to require that such enterprises shall, having due regard to the other provisions of this Agreement, make any such purchases or sales solely

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[15] The operations of Marketing Boards, which are established by the Parties and are engaged in purchasing or selling, are subject to the provisions of subparagraphs *(a)* and *(b)* of paragraph 1 of Article 2.11 of this Agreement. The activities of Marketing Boards which are established by the Parties and which do not purchase or sell but lay down regulations covering private trade are governed by the relevant Articles of this Agreement. The charging by a state enterprise of different prices for its sales of a goods in different markets is not precluded by the provisions of this Article, provided that such different prices are charged for commercial reasons, to meet conditions of supply and demand in export markets.

[16] Governmental measures imposed to insure standards of quality and efficiency in the operation of external trade, or privileges granted for the exploitation of national natural resources but which do not empower the government to exercise control over the trading activities of the enterprise in question, do not constitute "exclusive or special privileges".

in accordance with commercial considerations,[17] including price, quality, availability, marketability, transportation and other conditions of purchase or sale, and shall afford the enterprises of the other Party adequate opportunity, in accordance with customary business practice, to compete for participation in such purchases or sales.

(c) No Party shall prevent any enterprise (whether or not an enterprise described in subparagraph (a) of this paragraph) under its jurisdiction from acting in accordance with the principles of subparagraphs (a) and (b) of this paragraph.

2. The provisions of paragraph 1 of this Article shall not apply to imports of goods for immediate or ultimate consumption in governmental use and not otherwise for resale or use in the production of goods[18] for sale. With respect to such imports, each Party shall accord to the trade of the other Party fair and equitable treatment.

3. The Parties recognize that enterprises of the kind described in paragraph 1 (a) of this Article might be operated so as to create serious obstacles to trade; thus negotiations on a reciprocal and mutually advantageous basis designed to limit or reduce such obstacles are of importance to the expansion of international trade.

4. (a) The Parties shall notify the Joint Committee of the goods which are imported into or exported from their territories by enterprises of the kind described in paragraph 1 (a) of this Article.

(b) The Party establishing, maintaining or authorizing an import monopoly of a good, which is not included in Annex 1 to this Agreement, shall, on request of other Party inform such a Party of the import mark-up[19] on the goods during a recent representative period, or, when it is not possible to do so, of the price charged on the resale of the goods.

(c) The Party which has reason to believe that its interest under this Agreement is being adversely affected by the operations of an enterprise of the kind described in paragraph 1 (a) of this Article, request the Party establishing, maintaining or authorizing such enterprise to supply information about its operations related to the carrying out of the provisions of this Agreement.

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[17]A country receiving a "tied loan" is free to take this loan into account as a "commercial consideration" when purchasing requirements abroad.

[18]The term "goods" is limited to goods as understood in commercial practice, and is not intended to include the purchase or sale of services.

[19] The term "mark-up" shall represent the margin by which the price charged by the import monopoly for the imported goods (exclusive of internal taxes within the purview of Article 2.2 of this Agreement, transportation, distribution, and other expenses incident to the purchase, sale or further processing, and a reasonable margin of profit) exceeds the landed cost.

(d) The provisions of this paragraph shall not require any Party to disclose confidential information which would impede law enforcement or otherwise be contrary to the public interest or would prejudice the legitimate commercial interests of particular enterprises.

CHAPTER 3. TRADE REMEDIES

Article 3.1
Definitions

For the purposes of this Chapter, the following definitions shall be applied:

(a) **"anti-dumping measure"** – a measure imposed by a Party on imports of a product originating in another Party in order to offset or prevent dumping, which causes or threatens material injury or materially retards the establishment of a domestic industry, that is applied pursuant to this Chapter;

(b) **"bilateral safeguard measure"** – a measure imposed by a Party on imports of a product originating in another Party in order to prevent or remedy serious injury to a domestic industry or threat thereof caused by increased imports of that product as a result of the reduction or elimination of a customs duty under this Agreement and applied in accordance with the provisions of this Chapter;

(c) **"countervailing measure"** – a measure imposed by a Party on imports of a product originating in another Party in order to offset the effect of a specific subsidy provided within the territory of the latter Party which causes or threatens material injury or materially retards the establishment of a domestic industry, that is applied pursuant to this Chapter;

(d) **"global safeguard measure"** – a measure imposed by a Party on imports of a product to prevent or remedy serious injury or threats thereof to a domestic industry, which is caused by increased imports of that product from all countries and applied in accordance with the provisions of this Chapter.

Article 3.2
Anti-Dumping and Countervailing Measures

1. Each Party shall apply anti-dumping and countervailing measures in accordance with its anti-dumping and countervailing duty legislation, except as otherwise provided for in this Chapter.

2. A product is to be considered as being dumped if the export price of this product exported from one Party to another is less than the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting Party. Sales of the like product in the domestic market of the exporting Party at prices not below weighted average costs of production plus administrative, selling and general costs shall be regarded as

being in the ordinary course of trade. For the purposes of anti-dumping investigations when there are no sales of the like product in the ordinary course of trade in the domestic market of the exporting Party or when, because of the low volume of the sales in the domestic market of the exporting country, such sales do not permit a proper comparison, the margin of dumping shall be determined by comparison with a comparable price of the like product when exported to an appropriate third country, provided that this price is representative, or with the cost of production in the country of origin plus a reasonable amount for administrative, selling and general costs and for profits. For the purpose of this paragraph, costs shall normally be calculated on the basis of records kept by the exporter or producer under investigation, provided that such records are in accordance with the generally accepted accounting principles of the exporting country and reasonably reflect the costs associated with the production and sale of the product under consideration. Authorities shall consider all available evidence on the proper allocation of costs, including that which is made available by the exporter or producer in the course of the investigation provided that such allocations have been historically utilized by the exporter or producer, in particular in relation to establishing appropriate amortization and depreciation periods and allowances for capital expenditures and other development costs. Unless already reflected in the cost allocations under this paragraph, costs shall be adjusted appropriately for those non-recurring items of cost which benefit future and/or current production, or for circumstances in which costs during the period of investigation are affected by start-up operations.[20] For the purpose of this paragraph, the amounts for administrative, selling and general costs and for profits shall be based on actual data pertaining to production and sales in the ordinary course of trade of the like product by the exporter or producer under investigation. When such amounts cannot be determined on this basis, the amounts may be determined on the basis of:

i. the actual amounts incurred and realized by the exporter or producer in question in respect of production and sales in the domestic market of the country of origin of the same general category of products;
ii. the weighted average of the actual amounts incurred and realized by other exporters or producers subject to investigation in respect of production and sales of the like product in the domestic market of the country of origin;

[20] The adjustment made for start-up operations shall reflect the costs at the end of the start-up period or, if that period extends beyond the period of investigation, the most recent costs which can reasonably be taken into account by the authorities during the investigation.

iii. any other reasonable method, provided that the amount for profit so established shall not exceed the profit normally realized by other exporters or producers on sales of products of the same general category in the domestic market of the country of origin.

3. In cases where there is no export price or where it appears to the authorities concerned that the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third Party, the export price may be constructed on the basis of the price at which the imported products are first resold to an independent buyer, or if the products are not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as the authorities may determine.

4. A fair comparison shall be made between the export price and the normal value. This comparison shall be made at the same level of trade, normally at the ex-factory level, and in respect of sales made at as nearly as possible the same time. Due allowance shall be made in each case, on its merits, for differences which affect price comparability, including differences in conditions and terms of sale, taxation, levels of trade, quantities, physical characteristics, and any other differences which are also demonstrated to affect price comparability. In the cases referred to in paragraph 3 of this Article, allowances for costs, including duties and taxes, incurred between importation and resale, and for profits accruing, should also be made. If in these cases price comparability has been affected, the authorities shall establish the normal value at a level of trade equivalent to the level of trade of the constructed export price, or shall make due allowance as warranted under this paragraph. The competent authority of the Party shall indicate to the parties in question what information is necessary to ensure a fair comparison and shall not impose an unreasonable burden of proof on those parties.

i. When the comparison under paragraph 4 of this Article requires a conversion of currencies, such conversion should be made using the rate of exchange on the date of sale, provided that when a sale of foreign currency on forward markets is directly linked to the export sale involved, the rate of exchange in the forward sale shall be used. Fluctuations in exchange rates shall be ignored and in an investigation the authorities shall allow exporters at least 60 days to have adjusted their export prices to reflect sustained movements in exchange rates during the period of investigation.

ii. Subject to the provisions governing fair comparison in paragraph 4 of this Article, the existence of margins of dumping during the investigation phase shall normally be established on the basis of a comparison of a weighted average normal value with a weighted average of prices of all comparable export transactions or by a comparison of normal value and export prices on a transaction to transaction basis. A normal value established on a weighted average basis may be compared to prices of individual export transactions if the authorities find a pattern of export prices which differ significantly among different purchasers, regions or time periods, and if an explanation is provided as to why such differences cannot be taken into account appropriately by the use of a weighted average to weighted average or transaction to transaction comparison.

5. In the case where products are not imported directly from the country of origin but are exported to the importing Party from an intermediate country, the price at which the products are sold from the country of export to the importing Party shall normally be compared with the comparable price in the country of export. However, comparison may be made with the price in the country of origin, if, for example, the products are merely transshipped through the country of export, or such products are not produced in the country of export, or there is no comparable price for them in the country of export.

6. Throughout this Chapter the term "like product" shall be interpreted to mean a product which is identical, i.e. alike in all respects to the product under consideration, or in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.

7. For the purposes of this Chapter a subsidy shall be deemed to exist if:

(a) there is a financial contribution by a government or any public body within the territory of an exporting Party, i.e. where:

i. a government practice involves a direct transfer of funds (e.g. grants, loans, and equity infusion), potential direct transfers of funds or liabilities (e.g. loan guarantees);

ii. government revenue that is otherwise due is foregone or not collected (e.g. fiscal incentives such as tax credits);

iii. a government provides goods or services other than general infrastructure, or purchases goods;

iv. a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions illustrated in (i) to (iii) above which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by governments;

or

(b) any form of income or price support on the recipient of a subsidy which operates directly or indirectly to increase exports of a product from an exporting Party or to reduce imports of the like product into this Party; and

(c) a benefit is thereby conferred.

8. A subsidy of an exporting Party shall be considered specific if access to a subsidy in the law of an exporting Party or in fact is limited to certain enterprise or industry or group of enterprises or industries within the jurisdiction of the granting authority. A subsidy which is limited to certain enterprises located within a designated geographical region within the jurisdiction of the granting authority shall be specific. It is understood that the setting or change of generally applicable tax rates by all levels of government entitled to do so shall not be deemed to be a specific subsidy for the purposes of this Agreement.

9. In order to determine whether a subsidy is specific the following principles shall apply:

(a) where the granting authority, or the legislation pursuant to which the granting authority operates, explicitly limits access to a subsidy to certain enterprises, such subsidy shall be specific;

(b) where the granting authority, or the legislation pursuant to which the granting authority operates, establishes objective criteria or conditions[21] governing the eligibility for, and the amount of, a subsidy, specificity shall not exist, provided that the eligibility is automatic and that such criteria and conditions are strictly adhered to. The criteria or conditions must be clearly spelled out in law, regulation, or other official document, so as to be capable of verification;

(c) if, notwithstanding any appearance of non-specificity resulting from the application of the principles laid down in subparagraphs (a) and (b) of this paragraph, there are reasons to believe that the subsidy may in fact be specific, other factors may be considered. Such factors are: use of a subsidy programme by a limited number of certain

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[21] Objective criteria or conditions, as used herein, mean criteria or conditions which are neutral, which do not favour certain enterprises over others, and which are economic in nature and horizontal in application, such as number of employees or size of enterprise.

enterprises, predominant use by certain enterprises, the granting of disproportionately large amounts of subsidy to certain enterprises, and the manner in which discretion has been exercised by the granting authority in the decision to grant a subsidy[22]. In applying this subparagraph, account shall be taken of the extent of diversification of economic activities within the jurisdiction of the granting authority, as well as of the length of time during which the subsidy programme has been in operation.

10. Any determination of specificity under the provisions of paragraphs 8 and 9 of this Article shall be clearly substantiated on the basis of positive evidence.

11. Any subsidy of an exporting Party shall be a specific subsidy if:

(a) a subsidy is contingent, in the law of an exporting Party or in fact[23], whether solely or as one of several other conditions, upon export performance;

(b) a subsidy is contingent, in the law of an exporting Party or in fact, whether solely or as one of several other conditions, upon the use of domestic over imported goods.

12. Any method used by the investigating authority to calculate the benefit to the recipient pursuant to paragraph 6 of this Article shall be consistent with the following guidelines:

(a) government provision of equity capital shall not be considered as conferring a benefit, unless the investment decision can be regarded as inconsistent with the usual investment practice (including for the provision of risk capital) of private investors in the territory of that Party;

(b) a loan by a government shall not be considered as conferring a benefit, unless there is a difference between the amount that the firm receiving the loan pays on the government loan and the amount the firm would pay on a comparable commercial loan which the firm could actually obtain on the market. In this case the benefit shall be the difference between these two amounts;

(c) a loan guarantee by a government shall not be considered as conferring a benefit, unless there is a difference between the amount that the firm receiving the guarantee pays on a loan guaranteed by the

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[22] In this regard, in particular, information on the frequency with which applications for a subsidy are refused or approved and the reasons for such decisions shall be considered.

[23] This standard is met when the facts demonstrate that the granting of a subsidy, without having been made legally contingent upon export performance, is in fact tied to actual or anticipated exportation or export earnings. The mere fact that a subsidy is granted to enterprises which export shall not for that reason alone be considered to be an export subsidy within the meaning of this provision.

government and the amount that the firm would pay on a comparable commercial loan absent the government guarantee. In this case the benefit shall be the difference between these two amounts adjusted for any differences in fees;

(d) the provision of goods or services or purchase of goods by a government shall not be considered as conferring a benefit unless the provision is made for less than adequate remuneration, or the purchase is made for more than adequate remuneration. The adequacy of remuneration shall be determined in relation to prevailing market conditions for the good or service in question in the country of provision or purchase (including price, quality, availability, marketability, transportation and other conditions of purchase or sale).

13. The Parties may apply an anti-dumping measure or countervailing measure only following an investigation by the competent authority initiated and conducted in accordance with the provisions of this Article. An investigation shall, except in special circumstances, be concluded within one year, and in no case more than 18 months, after its initiation.

14. An investigation shall be initiated upon a written application by or on behalf of the domestic industry which included sufficient evidence of (a) dumping (for the purpose of anti-dumping investigation) or a specific subsidy (for the purpose of countervailing investigation), (b) injury to the domestic industry[24] and (c) a causal link between the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing investigation) and the alleged injury.

15. The application for the purposes of a countervailing duty investigation shall contain such information as is reasonably available to the applicant on the following:

(a) the identity of the applicant and a description of the volume and value of the domestic production of the like product by the applicant. Where a written application is made on behalf of the domestic industry, the application shall identify the industry on behalf of which the application is made by a list of all known domestic producers of the like product (or associations of domestic producers of the like product) and, to the extent possible, a description of the volume and value of domestic production of the like product accounted for by such producers;

(b) a complete description of the allegedly subsidized product, the names of the country or countries of origin or export in question, the

[24] The term "injury" shall, unless otherwise specified, be taken to mean material injury to a domestic industry, threat of material injury to a domestic industry or material retardation of the establishment of such an industry.

identity of each known exporter or foreign producer and a list of known persons importing the product in question;

(c) evidence with regard to the existence, amount and nature of the subsidy in question;

(d) evidence that alleged injury to a domestic industry is caused by subsidized imports through the effects of the subsidies; this evidence includes information on the evolution of the volume of the allegedly subsidized imports, the effect of these imports on prices of the like product in the domestic market and the consequent impact of the imports on the domestic industry, as demonstrated by relevant factors and indices having a bearing on the state of the domestic industry.

16. The application for the purposes of an anti-dumping investigation shall contain such information as is reasonably available to the applicant on the following:

(a) the identity of the applicant and a description of the volume and value of the domestic production of the like product by the applicant. Where a written application is made on behalf of the domestic industry, the application shall identify the industry on behalf of which the application is made by a list of all known domestic producers of the like product (or associations of domestic producers of the like product) and, to the extent possible, a description of the volume and value of domestic production of the like product accounted for by such producers;

(b) a complete description of the allegedly dumped product, the names of the country or countries of origin or export in question, the identity of each known exporter or foreign producer and a list of known persons importing the product in question;

(c) information on prices at which the product in question is sold when destined for consumption in the domestic markets of the country or countries of origin or export (or, where appropriate, information on the prices at which the product is sold from the country or countries of origin or export to a third country or countries, or on the constructed value of the product) and information on export prices or, where appropriate, on the prices at which the product is first resold to an independent buyer in the territory of the importing Party;

(d) information on the evolution of the volume of the allegedly dumped imports, the effect of these imports on prices of the like product in the domestic market and the consequent impact of the imports on the domestic industry, as demonstrated by relevant factors and indices having a bearing on the state of the domestic industry.

17. If, in special circumstances, the investigating authority concerned decides to initiate an investigation without having received a written application by or on behalf of a domestic industry for the initiation of such investigation, it shall proceed only if it has sufficient evidence of dumping (for the purpose of anti-dumping investigation) or a specific subsidy (for the purpose of countervailing investigation), injury and a causal link to justify the initiation of an investigation. An investigation shall not be initiated unless the competent authority of the Party has determined, on the basis of an examination of the degree of support for, or opposition to, the application expressed by domestic producers of the like product, that the application has been made by or on behalf of the domestic industry. The application shall be considered to have been made "by or on behalf of the domestic industry" if it is supported by those domestic producers whose collective output constitutes more than 50 per cent of the total production of the like product produced by that portion of the domestic industry expressing either support for or opposition to the application. However, no investigation shall be initiated when domestic producers expressly supporting the application account for less than 25 per cent of total production of the like product produced by the domestic industry.

18. An application shall be rejected and an investigation shall be terminated promptly as soon as the competent authority of the Party concerned is satisfied that there is not sufficient evidence of either dumping (for the purposes of anti-dumping investigations) or subsidization (for the purposes of countervailing duty investigation) or of injury to justify proceeding with the case. There shall be immediate termination in cases where the competent authority of the Party determines that the margin of dumping or the amount of a subsidy is de minimis, or that the volume of dumped or subsidized imports, actual or potential, or the injury, is negligible.

19. For the purposes of anti-dumping and countervailing duty investigations, the term "domestic industry" shall be interpreted as referring to the domestic producers as a whole of the like products or to those of them whose collective output of the products constitutes a major proportion of the total domestic production of those products, except that:

(a) when producers are related[25] to the exporters or importers or are themselves importers of the allegedly dumped or subsidized product,

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[25] For the purposes of this paragraph, producers shall be deemed to be related to exporters or importers only if *(a)* one of them directly or indirectly controls the other; or *(b)* both of them are directly or indirectly controlled by a third person; or *(c)* together they directly or indirectly control a third person, provided that there are grounds for believing or suspecting that the effect of the relationship is such as to cause the producer concerned to behave differently from non-related producers. For the purposes of subparagraph (a) of paragraph 19 of Article 3.2 of this Agreement, one shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

the term "domestic industry" may be interpreted as referring to the rest of the producers;

(b) in exceptional circumstances the territory of a Party may, for the production in question, be divided into two or more competitive markets and the producers within each market may be regarded as a separate industry if *(a)* the producers within such market sell all or almost all of their production of the product in question in that market, and *(b)* the demand in that market is not to any substantial degree supplied by producers of the product in question located elsewhere in the territory. In such circumstances, injury may be found to exist even where a major portion of the total domestic industry is not injured, provided there is a concentration of dumped or subsidized imports into such an isolated market and provided further that the dumped or subsidized imports are causing injury to the producers of all or almost all of the production within such market.

20. No product imported from one Party into the territory of the other Party shall be subject to both anti-dumping and countervailing measures to compensate for the same situation of dumping or subsidization.

21. A Party shall not apply an anti-dumping measure or countervailing measure on the imports from the other Party unless it determines in the course of the investigation that the effect of the dumping (for the purposes of anti-dumping measures) or a specific subsidy (for the purposes of countervailing measures) is such as to cause or threaten to cause material injury to its domestic industry or is such as to retard materially the establishment of a domestic industry. A determination of injury shall be based on positive evidence and involve an objective examination of both *(a)* the volume of the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing duty investigation) and the effect of the these imports on prices in the domestic market for like products, and *(b)* the consequent impact of these imports on domestic producers of such products. The examination of the impact of the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing duty investigation) on the domestic industry concerned shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments, or utilization of capacity; factors affecting domestic prices; the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital or investments. This list is not exhaustive, nor

can one or several of these factors necessarily give decisive guidance. The demonstration of a causal relationship between the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing duty investigation) and the injury to the domestic industry shall be based on an examination of all relevant evidence before the investigating authority. The investigating authority shall also examine any known factors other than the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing duty investigation) which at the same time are injuring the domestic industry, and the injuries caused by these other factors must not be attributed to the dumped imports (for the purpose of anti-dumping investigation) or subsidized imports (for the purpose of countervailing duty investigation). A determination of a threat of material injury shall be based on facts and not merely on allegation, conjecture or remote possibility. The change in circumstances which would create a situation in which the dumping (for the purpose of anti-dumping investigation) or subsidy (for the purpose of countervailing duty investigation) would cause injury must be clearly foreseen and imminent.

22. Provisional measures may be applied if necessary and if a preliminary affirmative determination of dumping (for the purpose of anti-dumping investigation) or specific subsidy (for the purpose of countervailing duty investigation) and its consequent injury have been made. Provisional measures shall not be applied sooner than 60 days from the date of initiation of the investigation. The application of provisional measures shall be limited to as short a period as possible, not exceeding four months or in case of an anti-dumping investigation, on decision of the authorities concerned, upon request by exporters representing a significant percentage of the trade involved, to a period not exceeding six months. When the competent authority, in the course of an investigation, examines whether a duty lower than the margin of dumping would be sufficient to remove injury, these periods may be six and nine months, respectively.

23. Before the investigation a Party intending to initiate a countervailing duty investigation in relation to the imports from the other Party shall invite the other Party for consultations with the aim of clarifying the situation and arriving at a mutually agreed solution. Furthermore, throughout the period of investigation, the Party the products of which are the subject of the investigation shall be afforded a reasonable opportunity to continue consultations, with a view to clarifying the factual situation and to arriving at a mutually agreed solution. Without prejudice to the obligation to afford reasonable opportunity for consultation, these provisions regarding

consultations are not intended to prevent the authorities of a Party from proceeding expeditiously with regard to initiating the investigation, reaching preliminary or final determinations, whether affirmative or negative, or from applying provisional or final measures, in accordance with the provisions of this Agreement. The Party which intends to initiate any investigation or is conducting such an investigation shall permit, upon request, the Party the products of which are subject to such investigation access to non-confidential evidence, including the non-confidential summary of confidential data being used for initiating or conducting the investigation.

24. The amount of an anti-dumping duty shall not exceed the margin of dumping. A countervailing duty rate shall not exceed the amount of the specific subsidy of the exporting Party calculated in terms of subsidization per unit of the subsidized and exported product.

25. The duration of an anti-dumping or countervailing measure shall not exceed 5 years from the date of the application of such measure and shall remain in force only as long as and to the extent necessary to counteract dumping or subsidization which is causing injury. The duration of an anti-dumping or countervailing measure shall include the period of application of a provisional measure. The duration of an anti-dumping or countervailing measure may be extended for the period that shall not exceed 5 years from the date of the most recent review that has covered both dumping and injury (for the purpose of anti-dumping investigation) or both subsidization and injury (for the purpose of countervailing duty investigation), or from the date of the conclusion of an expiry review. The decision to extend anti-dumping or countervailing measures may be taken if the investigating authorities determine, in a review initiated before the date of termination of an anti-dumping or countervailing measures on their own initiative or upon a duly substantiated request made by or on behalf of the domestic industry within a reasonable period of time prior to that date, that the expiry of the duty would be likely to lead to continuation or recurrence of subsidization (for the purposes of countervailing duty investigations) or dumping (for the purposes of anti-dumping investigations) and injury.

26. A Party conducting the investigation shall provide an opportunity for interested parties to present evidence and their views, including the opportunity to respond to the representations of other interested parties. A Party conducting the investigation shall, on request, provide opportunities for all interested parties to meet those parties with adverse interests, so that opposing views may be presented and rebuttal arguments offered. A Party conducting the investigation shall send a notice to interested parties

specifying the time and location of such meetings, as well as a list of questions to be discussed in the course of meetings.

27. All interested parties in an investigation shall be given notice of the information which the authorities require and ample opportunity to present in writing all evidence which they consider relevant in respect of the investigation in question. Subject to the requirement to protect confidential information, evidence presented in writing by one interested party shall be made available promptly to other interested parties participating in the investigation. As soon as an investigation has been initiated, the authorities shall provide the full text of the written application received to the known exporters and to the authorities of the exporting Party and shall make it available, upon request, to other interested parties involved. Due regard shall be paid to the requirement for the protection of confidential information, as provided for in paragraph 28 of this Article.

28. Any information which is by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information), or which is provided on a confidential basis by parties to an investigation shall, upon good cause shown, be treated as such by the Parties. Such information shall not be disclosed or transmitted to third parties without specific permission in writing of the party submitting confidential information. The Parties conducting the investigation shall require interested parties providing confidential information to furnish nonconfidential summaries thereof. These summaries shall be in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances, such parties may indicate that such information is not susceptible of summary. In such exceptional circumstances, a statement of the reasons why summarization is not possible must be provided.

29. A Party conducting the investigation shall give to all interested parties public notice of the initiation of an investigation, of any preliminary or final determination, whether affirmative or negative, of any decision to accept prices undertakings, of the termination of such undertakings, and of the termination of a definitive anti-dumping duty.

30. A Party intending to apply an anti-dumping or countervailing measure shall, before a final determination is made, inform all interested parties of the essential facts under consideration which form the basis for the decision whether to apply definitive measures. Such disclosure should take place in sufficient time for the parties to defend their interests.

31. A public notice of the initiation of an investigation shall contain, adequate information on the following:

(a) the date of initiation of the investigation;

(b) a precise description of the product subject to the investigation and its classification under the Harmonised System;

(c) the basis on which dumping (for the purpose of anti-dumping investigation) is alleged in the application or a description of a subsidy practice or practices to be investigated (for the purpose of countervailing duty investigations);

(d) a summary of the factors on which the allegation of injury is based;

(e) deadlines for interested parties to submit evidence, to comment and to respond to presentations of other interested parties;

(f) the address to which representations by the Party the products of which are the subject of the investigation and by its interested parties can be directed;

(g) the name, address and telephone number of the competent investigating authority.

32. The Parties shall provide to all interested parties public notice of any preliminary or final determination whether affirmative or negative through the publication of the separate report setting forth all preliminary and final findings and conclusions on all pertinent issues of fact and law.

33. Public notice of any preliminary determination shall, due regard being paid to the requirement for the protection of confidential information, include *inter alia*:

(a) precise description of the product subject to investigation;

(b) the grounds for the affirmative determination of dumped imports with indication of the margin of dumping and a description of the grounds for the methodology used (in case of anti-dumping investigation);

(c) the grounds for the affirmative determination of subsidized imports with a description of the existence of a subsidy and an indication of the calculated amount of subsidization per unit (in case of countervailing investigation);

(d) the grounds for the determination of material injury or threat thereof to a domestic industry or material retardation of the establishment of a domestic industry ;

(e) the grounds for the establishment of a causal relationship between the dumped (for the purpose of anti-dumping investigation) or subsidized (for the purpose of countervailing duty investigation)

imports, and material injury or threat thereof to a domestic industry or material retardation of the establishment of a domestic industry;

(f) an indication of the reasons for the consideration that provisional measures are necessary to prevent injury being caused during the investigation

34. Public notice of any final determination shall, due regard being paid to the requirement for the protection of confidential information, include *inter alia*:

(a) an explanation for the final determination on the results of the investigation made by the investigating authority;

(b) a reference to the facts on the basis of which such determination was made;

(c) the information specified in paragraph 33 of this Article;

(d) the reasons for the acceptance or rejection of arguments and requests of the exporters and importers of the product subject to investigation.

Article 3.3
Global Safeguards

1. Each Party shall apply safeguard measures in accordance with its legislation, except as otherwise provided for in this Chapter.

2. A Party may apply a global safeguard measure to a product only if that Party has determined that such product is being imported into its territory in such increased quantities, absolute or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to the domestic industry that produces like or directly competitive products.

3. In determining injury or threat thereof, a "domestic industry" shall be understood to mean the producers as a whole of the like or directly competitive products operating within the territory of a Party, or those whose collective output of the like or directly competitive products constitutes a major proportion of the total domestic production of those products.

4. Global safeguard measures shall be applied to a product being imported irrespective of the exporting country. Notwithstanding Articles 2.7 and 2.3 of this Agreement, a global safeguard measure may take the form of import quota. If an import quota is used, such a measure shall not reduce the quantity of imports below the level of a recent period which shall be the average of imports in the last three representative years for which statistics are available, unless clear justification is given that a different level is necessary to prevent or remedy serious injury. In cases in which a quota is allocated among

supplying countries, the Party applying the global safeguard measure may seek agreement with respect to the allocation of shares in the quota with the other Party having a substantial interest in supplying the product concerned. In cases in which this method is not reasonably practicable, the Party concerned shall allot to the other Party having a substantial interest in supplying the product shares based upon the proportions, supplied by that Party during a previous three years period, of the total quantity or value of imports of the product, due account being taken of any special factors which may have affected or may be affecting the trade in the product. In case I.R. Iran intends to apply a safeguard measure in the form of import quota and allocate it among supplying countries, such import quota shall be calculated and applied individually with respect to each EAEU Member State.

5. Serious injury shall be understood to mean a significant overall impairment in the position of a domestic industry. The Parties shall apply safeguard measures only to the extent necessary to prevent or remedy serious injury. The period of application of a safeguard measure shall not exceed 4 years, unless it is extended.

6. The period mentioned in paragraph 5 of this Article may be extended provided that the competent authorities of the importing Party have determined that the safeguard measure continues to be necessary to prevent or remedy serious injury and that there is evidence that the industry is adjusting, and provided that the pertinent provisions of paragraphs 8 – 12 of this Article are observed.

7. The Parties may apply a safeguard measure only following an investigation by the competent authority. The investigation shall include public notice to all interested parties and shall provide an opportunity for interested parties to present evidence and their views, including the opportunity to respond to the representations of other parties. The competent authority shall publish report setting forth the findings and conclusions on all pertinent issues of fact and law.

8. The Parties shall ensure equitable, transparent and effective procedures for safeguard investigations.

9. Each Party shall immediately notify the other Party upon:

(a) initiating a safeguard investigation;

(b) making preliminary and (or) final finding of serious injury or threat thereof caused by increased imports;

(c) taking a decision to apply or extend a safeguard measure.

10. The information pertinent to initiation of a safeguard investigation shall include, *inter alia*:

(a) the date of initiation of the investigation;
(b) a precise description of the product subject to the investigation and its classification under the Harmonised System;
(c) the period subject to the investigation;
(d) an explanation of the reasons for initiation of the investigation;
(e) schedule of public hearings and (or) the deadline for the request for hearings;
(f) deadlines for interested parties to submit evidence, to comment and to respond to presentations of other interested parties;
(g) the address where application and other documents related to the investigation can be directed;
(h) the name, address and telephone number of the competent investigating authority.

11. The Party intending to apply or extend a safeguard measure shall provide the other Party with all pertinent information, which shall include, *inter alia*:

(a) evidence of serious injury or threat thereof caused by increased imports;
(b) precise description of the product involved;
(c) precise description of the proposed safeguard measure;
(d) proposed date of introduction;
(e) expected duration and timetable for progressive liberalization;
(f) list of developing countries exempted from the safeguard measure (if applicable);
(g) evidence that the industry concerned is adjusting (in cases of extension of the measure);
(h) basis for determining that there are critical circumstances where delay would cause damage which would be difficult to repair (in case of provisional safeguard measures).

12. In applying global safeguard measures the Parties shall maintain the margin of preference granted pursuant to this Agreement.

13. The Parties shall provide opportunities for consultations with regard to application of safeguard measures.

Article 3.4
Bilateral Safeguard Measures

1. Where, as a result of the reduction or elimination of a customs duty under this Agreement, any originating good of a Party specified in Annex 1 to this Agreement is being imported into the territory of the other Party in such

increased quantities, in absolute terms or relative to domestic production, and under such conditions as to constitute a substantial cause of serious injury or threat thereof to the domestic industry producing like or directly competitive goods in the territory of the importing Party, the importing Party may apply a bilateral safeguard measure to the extent necessary to remedy or prevent the serious injury or threat thereof, subject to the provisions of this Article.

2. A bilateral safeguard measure shall only be applied upon demonstrating clear evidence that increased imports constitute a substantial cause of serious injury or are threatening to cause serious injury.

3. The Party intending to apply a bilateral safeguard measure under this Article shall promptly, and in any case before applying a measure, notify the other Party. The notification shall contain all pertinent information, which shall include evidence of serious injury or threat thereof caused by increased imports, a precise description of the good concerned and the proposed measure, as well as the proposed date of introduction, expected duration and timetable for the progressive removal of the measure if relevant.

4. The Party that may be affected by the measure shall be offered compensation in the form of substantially equivalent trade liberalisation in relation to the imports from such Party. The Party shall, within 30 days from the date of notification referred to in paragraph 3 of this Article, examine the information provided in order to facilitate a mutually acceptable resolution of the matter. In the absence of such resolution, the importing Party may apply a bilateral safeguard measure to resolve the problem, and, in the absence of mutually agreed compensation, the Party against whose good the bilateral safeguard measure is applied may take compensatory action. The bilateral safeguard measure and the compensatory action shall be promptly notified to the other Party. The compensatory action shall normally consist of suspension of concessions having substantially equivalent trade effects and/or concessions substantially equivalent to the value of the additional duties expected to result from the bilateral safeguard measure. Compensatory action shall be taken only for the minimum period necessary to achieve the substantially equivalent trade effects and in any event, only while the bilateral safeguard measure under paragraph 5 of this Article is being applied. If the conditions set out in paragraph 1 of this Article are met, the importing Party may apply a bilateral safeguard measure in the form of increase of the applicable rate of customs duty for the good concerned to a necessary level not exceeding the most-favoured-nation applied rate of customs duty applied at the time the bilateral safeguard measure is taken.

5. A bilateral safeguard measure shall be taken for period not exceeding one year. The period of application of a bilateral safeguard measure may be

extended by up to another year if there is evidence that it is necessary to remedy or prevent serious injury or threat thereof and that the industry is adjusting. A Party shall not apply a bilateral safeguard measure again on the same good for the period of time equal to that during which such measure had been previously applied.

6. Upon the termination of the bilateral safeguard measure, the rate of customs duty shall be the rate, which would have been in effect on the date of termination of the measure.

7. Bilateral safeguard measures shall not be applied in the first 6 month after the entry into force of this Agreement.

8. With respect to bilateral trade neither Party shall apply, with respect to the same good, at the same time:

(a) a bilateral safeguard measure; and

(b) a safeguard measure in the understanding of Article 3.3 of this Agreement.

Article 3.5
Application of Anti-Dumping and Countervailing Measures

For the purposes of conducting anti-dumping and countervailing duty investigations and subsequent proceedings I.R. Iran shall consider the EAEU Member States individually and not as the EAEU as a whole and shall not apply anti-dumping and countervailing measures with respect to imports originating in the EAEU as a whole. If there are subsidies within the meaning of Article 3.2 of this Agreement available at the level of the EAEU for all EAEU Member States, I.R. Iran may consider the EAEU as a whole.

Article 3.6
Notifications

1. All official communications and documentation exchanged between the Parties with respect to matters covered by this Chapter shall take place between the competent authorities of the Parties.

2. The Parties shall exchange information on the names and contacts of the competent authorities within 30 days from the date of entry into force of this Agreement. The Parties shall promptly notify each other of any change to the competent authorities.

Article 3.7
Cooperation

The Parties shall seek to strengthen cooperation in the following fields:

(a) communication channels with respect to trade remedies (including investigations);

(b) cooperation and exchange of information between investigating authorities;

(c) trade remedy laws and practice.

CHAPTER 4. TECHNICAL BARRIERS TO TRADE

Article 4.1
Objectives

The objectives of this Chapter are to facilitate trade in goods between the Parties by:

(a) promoting cooperation on adoption and application of standards, technical regulations and conformity assessment procedures in order to eliminate unnecessary technical barriers to trade;

(b) promoting mutual understanding of each Party's standards, technical regulations and conformity assessment procedures;

(c) strengthening information exchange between the Parties in relation to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures;

(d) strengthening cooperation between the Parties in the work of international bodies related to standardization and conformity assessment;

(e) providing a framework to realize these objectives; and

(f) promoting cooperation on issues relating to technical barriers to trade.

Article 4.2
Scope

1. All products, listed in Annex 1 to this Agreement, shall be subject to the provisions of this Chapter.

2. This Chapter shall apply to all standards, technical regulations and conformity assessment procedures of the Parties that may directly or indirectly affect the trade in goods between the Parties except:

(a) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies; and

(b) sanitary or phytosanitary measures as defined in Chapter 5 of this Agreement.

3. All references in this Chapter to technical regulations, standards and conformity assessment procedures shall be construed to include any amendments thereto and any additions to the rules or the product coverage thereof, except amendments and additions of an insignificant nature.

4. In accordance with this Chapter each Party has the right to prepare, adopt and apply standards, technical regulations and conformity assessment procedures.

Article 4.3
Definitions

1. General terms for standardization and procedures for assessment of conformity shall normally have the meaning given to them by definitions adopted within the United Nations system and by international standardizing bodies taking into account their context and in the light of the object and purpose of this Chapter.
2. For the purposes of this Chapter the meaning of the following terms applies:

(a) **"technical regulation"** – document which lays down product characteristics or their related processes and production methods, including the applicable administrative provisions, with which compliance is mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a product, process or production method;

Explanatory note

The definition in ISO/IEC Guide 2 is not self-contained, but based on the so-called "building block" system.

(b) **"standard"** – document approved by a recognized body, that provides, for common and repeated use, rules, guidelines or characteristics for products or related processes and production methods, with which compliance is not mandatory. It may also include or deal exclusively with terminology, symbols, packaging, marking or labelling requirements as they apply to a product, process or production method;

Explanatory note

The terms as defined in ISO/IEC Guide 2 cover products, processes and services. This Chapter deals only with technical regulations, standards and conformity assessment procedures related to products or processes and production methods. Standards as defined by ISO/IEC Guide 2 may be mandatory or voluntary. For the purposes of this Chapter, standards are defined as voluntary and technical regulations as mandatory documents. Standards prepared by the international standardization community are based on consensus. This Chapter covers also documents that are not based on consensus.

(c) **"conformity assessment procedures"** – any procedure used, directly or indirectly, to determine that relevant requirements in technical regulations or standards are fulfilled.

Explanatory note

Conformity assessment procedures include, *inter alia*, procedures for sampling, testing and inspection; evaluation, verification and assurance of conformity; registration, accreditation and approval as well as their combinations.

(d) **"central government body"** – central government, its ministries and departments or any body subject to the control of the central government in respect of the activity in question.

Article 4.4
Preparation, Adoption and Application of Technical Regulations and Conformity Assessment Procedures

1. Each Party shall ensure that in respect of technical regulations, products imported from the territory of the other Party shall be accorded treatment no less favourable than that accorded to like products of national origin and to like products originating in any other country.
2. Each Party shall ensure that technical regulations are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to mutual trade. For this purpose, technical regulations shall not be more trade-restrictive than necessary to fulfil a legitimate objective, taking account of the risks non-fulfilment would create. Such legitimate objectives are, *inter alia*: national security requirements; the prevention of deceptive practices; protection of human health or safety, animal or plant life or health, or the environment. In assessing such risks, relevant elements of consideration are, *inter alia*: available scientific and technical information, related processing technology or intended end-uses of products.
3. Technical regulations shall not be maintained if the circumstances or objectives giving rise to their adoption no longer exist or if the changed circumstances or objectives can be addressed in a less trade-restrictive manner.
4. Where technical regulations are required and relevant international standards exist or their completion is imminent, the Parties shall use them, or the relevant parts of them, as a basis for their technical regulations except when such international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued,

for instance because of fundamental climatic or geographical factors or fundamental technological problems.

5. Each Party shall ensure that, in cases where a positive assurance of conformity with technical regulations or standards is required, their central government bodies apply the following provisions to products originating in the territory of the other Party:

(a) conformity assessment procedures are prepared, adopted and applied so as to grant access for suppliers of like products originating in the territory of the other Party under conditions no less favourable than those accorded to suppliers of like products of national origin or originating in any other country, in a comparable situation; access entails suppliers' right to an assessment of conformity under the rules of the procedure, including, when foreseen by this procedure, the possibility to have conformity assessment activities undertaken at the site of facilities and to receive the mark of the system;

(b) conformity assessment procedures are not prepared, adopted or applied with a view to or with the effect of creating unnecessary obstacles to mutual trade. This means, *inter alia*, that conformity assessment procedures shall not be more strict or be applied more strictly than is necessary to give the importing Party adequate confidence that products conform with the applicable technical regulations or standards, taking account of the risks non-conformity would create.

6. When implementing the provisions of paragraph 5 of this Article, each Party shall ensure that:

(a) conformity assessment procedures are undertaken and completed as expeditiously as possible and in a no less favourable order for products originating in the territory of the other Party than for like domestic products;

(b) the standard processing period of each conformity assessment procedure is published or that the anticipated processing period is communicated to the applicant upon request; when receiving an application, the competent body promptly examines the completeness of the documentation and informs the applicant in a precise and complete manner of all deficiencies; the competent body transmits as soon as possible the results of the assessment in a precise and complete manner to the applicant so that corrective action may be taken if necessary; even when the application has deficiencies, the competent body proceeds as far as practicable with the conformity assessment if

the applicant so requests; and that, upon request, the applicant is informed of the stage of the procedure, with any delay being explained;

(c) information requirements are limited to what is necessary to assess conformity and determine fees;

(d) the confidentiality of information about products originating in the territory of the other Party arising from or supplied in connection with such conformity assessment procedures is respected in the same way as for domestic products and in such a manner that legitimate commercial interests are protected;

(e) any fees imposed for assessing the conformity of products originating in the territory of the other Party are equitable in relation to any fees chargeable for assessing the conformity of like products of national origin or originating in any other country, taking into account communication, transportation and other costs arising from differences between location of facilities of the applicant and the conformity assessment body;

(f) the siting of facilities used in conformity assessment procedures and the selection of samples are not such as to cause unnecessary inconvenience to applicants or their agents;

(g) whenever specifications of a product are changed subsequent to the determination of its conformity to the applicable technical regulations or standards, the conformity assessment procedure for the modified product is limited to what is necessary to determine whether adequate confidence exists that the product still meets the technical regulations or standards concerned;

(h) a procedure exists to review complaints concerning the operation of a conformity assessment procedure and to take corrective action when a complaint is justified.

7. Nothing in paragraphs 5 and 6 of this Article shall prevent the Parties from carrying out reasonable spot checks within their territories.

8. In cases where a positive assurance is required that products conform with technical regulations or standards, and relevant guides or recommendations issued by international standardizing bodies exist or their completion is imminent, the Parties shall ensure that central government bodies use them, or the relevant parts of them, as a basis for their conformity assessment procedures, except where, as duly explained upon request, such guides or recommendations or relevant parts are inappropriate for the Parties, for, *inter alia*, such reasons as: national security requirements; the prevention of deceptive practices; protection of human health or safety, animal or plant

life or health, or the environment; fundamental climatic or other geographical factors; fundamental technological or infrastructural problems.

Article 4.5
Recognition of Conformity Assessment

1. Without prejudice to the provisions of paragraphs 3 and 4 of this Article, each Party shall ensure, whenever possible, that results of conformity assessment procedures in the other Party are accepted, even when those procedures differ from its own, provided it is satisfied that those procedures offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures. It is recognized that prior consultations may be necessary in order to arrive at a mutually satisfactory understanding regarding, in particular:

(a) adequate and enduring technical competence of the relevant conformity assessment bodies in the exporting Party, so that confidence in the continued reliability of its conformity assessment results can exist; in this regard, verified compliance, for instance through accreditation, with relevant guides or recommendations issued by international standardizing bodies shall be taken into account as an indication of adequate technical competence;

(b) limitation of the acceptance of conformity assessment results to those produced by designated bodies in the exporting Party.

2. The Parties shall ensure that their conformity assessment procedures permit, as far as practicable, the implementation of the provisions in paragraph 1 of this Article.

3. The Party is encouraged, at the request of the other Party, to be willing to enter into negotiations for the conclusion of agreements for the mutual recognition of results of each other's conformity assessment procedures. The Parties may require that such agreements fulfil the criteria of paragraph 1 of this Article and give mutual satisfaction regarding their potential for facilitating trade in the products concerned.

4. Each Party is encouraged to permit participation of conformity assessment bodies located in the territory of the other Party in its conformity assessment procedures under conditions no less favourable than those accorded to bodies located within its territory or the territory of any third country.

Article 4.6
Transparency

1. The Parties acknowledge the importance of transparency with regard to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.

2. Each Party preparing, adopting or applying a technical regulation which may have a significant effect on trade of the other Party shall, upon the request of another Party, explain the justification for that technical regulation in terms of the provisions of paragraphs 2 to 4 of Article 4.4 of this Agreement. Whenever a technical regulation is prepared, adopted or applied for one of the legitimate objectives explicitly mentioned in paragraph 2 of Article 4.4 of this Agreement, and is in accordance with relevant international standards, it shall be rebuttably presumed not to create an unnecessary obstacle to mutual trade.

3. Wherever appropriate, the Parties shall specify technical regulations based on product requirements in terms of performance rather than design or descriptive characteristics.

4. Whenever a relevant international standard does not exist or the technical content of a proposed technical regulation is not in accordance with the technical content of relevant international standards, and if the technical regulation may have a significant effect on mutual trade of the Parties, each Party shall:

(a) publish a notice in a publication at an early appropriate stage, in such a manner as to enable interested persons in the other Party to become acquainted with it, that they propose to introduce a particular technical regulation;

(b) notify the other Party through the designated contact point of the products to be covered by the proposed technical regulation, together with a brief indication of its objective and rationale. Such notifications shall take place at an early appropriate stage, when amendments can still be introduced and comments taken into account;

(c) upon request, provide to the other Party particulars or copies of the proposed technical regulation and, whenever possible, identify the parts which in substance deviate from relevant international standards;

(d) without discrimination, allow 60 days following the publication of a notice envisaged in subparagraph (a) of this paragraph for the other Party to make comments in writing, discuss these comments upon request, and take these written comments and the results of these discussions into account.

5. Whenever a relevant guide or recommendation issued by an international standardizing body does not exist or the technical content of a proposed conformity assessment procedure is not in accordance with relevant guides and recommendations issued by international standardizing bodies, and if the conformity assessment procedure may have a significant effect on trade of the other Party, each Party shall:

(a) publish a notice in a publication at an early appropriate stage, in such a manner as to enable interested persons in other Parties to become acquainted with it, that they propose to introduce a particular conformity assessment procedure;

(b) notify other Parties through the designated contact point of the products to be covered by the proposed conformity assessment procedure, together with a brief indication of its objective and rationale. Such notifications shall take place at an early appropriate stage, when amendments can still be introduced and comments taken into account;

(c) upon request, provide to the other Party particulars or copies of the proposed procedure and, whenever possible, identify the parts which in substance deviate from relevant guides or recommendations issued by international standardizing bodies;

(d) without discrimination, allow 60 days following the publication of a notice envisaged in subparagraph (a) of this paragraph for the other Party to make comments in writing, discuss these comments upon request, and take these written comments and the results of these discussions into account.

6. Subject to the provisions in the lead-in to paragraphs 4-5 of this Article where urgent problems of safety, health, environmental protection or national security arise or threaten to arise for a Party, that Party may omit such of the steps enumerated in paragraph 4-5 of this Article as it finds necessary, provided that the Party, upon adoption of a technical regulation and/or conformity assessment procedure, shall:

(a) notify immediately the other Party through the Contact Points of the particular technical regulation and/or conformity assessment procedure and the products covered, with a brief indication of the objective and the rationale of the technical regulation and/or conformity assessment procedure, including the nature of the urgent problems;

(b) upon request, provide the other Party with copies of the technical regulation and/or conformity assessment procedure;

(c) without discrimination, allow the other Party to present its comments in writing, discuss these comments upon request, and take

these written comments and the results of these discussions into account.

7. Each Party shall ensure that all technical regulations and/or conformity assessment procedures which have been adopted are published promptly or otherwise made available in such a manner as to enable interested parties in the other Party to become acquainted with them.

8. Except in those urgent circumstances, the Parties shall allow at least 180 days between the publication of technical regulations and their entry into force in order to allow time for producers in the exporting Party to adapt their products or methods of production to the requirements of the importing Party.

9. Except in those urgent circumstances, the Parties shall allow a reasonable interval between the publication of requirements concerning conformity assessment procedures and their entry into force in order to allow time for producers in the exporting Party to adapt their products or methods of production to the requirements of the importing Party.

10. Each Party shall notify the other Party on mandatory requirements on import products listed in Annex 1 to this Agreement within 90 days from the date of entry into force of this Agreement.

11. The Parties shall, to the fullest extent possible, endeavor to exchange information in English. Main laws and regulations or the summaries thereof shall, upon request, be provided in English.

Article 4.7
Consultations

1. Where the day to day application of standards, technical regulations and conformity assessment procedures is affecting trade between the Parties, a Party may request consultations aimed at resolving the matter. A request for consultations shall be directed to the other Party's contact point established in accordance with Article 4.9 of this Agreement.

2. Each Party shall make every effort to give prompt and positive consideration to any request from the other Party for consultations on issues relating to the implementation of this Chapter.

3. Where a matter covered under this Chapter cannot be clarified or resolved as a result of consultations, the Parties may establish an *ad hoc* working group with a view to identifying a workable and practical solution that would facilitate trade. The working group shall comprise representatives of the Parties.

4. Where a Party declines a request from the other Party to establish a working group, it shall, upon request, explain the reasons for its decision.

Article 4.8
Cooperation

1. For the purposes of ensuring that standards, technical regulations and conformity assessment procedures do not create unnecessary obstacles to trade in goods between the Parties, the Parties shall, where possible, cooperate in the field of standards, technical regulations and conformity assessment procedures.

2. The cooperation pursuant to paragraph 1 of this Article may include the following:

(a) holding joint seminars in order to enhance mutual understanding of standards, technical regulations and conformity assessment procedures in each Party;

(b) exchanging officials of the Parties for training purposes;

(c) exchanging information on standards, technical regulations and conformity assessment procedures;

(d) encouraging the bodies responsible for standards, technical regulations and conformity assessment procedures in each Party to cooperate on matters of mutual interest;

(e) providing scientific and technical cooperation in order to improve the quality of technical regulations.

3. The implementation of paragraph 2 of this Article shall be subject to the availability of appropriated funds and the respective laws and regulations of each Party.

4. Cooperation on issues relating to technical barriers to trade may be undertaken, *inter alia*, through dialogue in appropriate channels, joint projects and technical assistance.

5. The Parties may conduct joint projects, technical assistance and cooperation on standards, technical regulations and conformity assessment procedures in selected areas, as mutually agreed.

6. The Parties undertake to exchange views on matters of market surveillance and enforcement activities in the field thereof relating to technical barriers to trade.

7. Upon request, a Party shall give appropriate consideration to proposals that the other Party makes for cooperation under this Chapter.

8. In order to promote cooperation in the framework of this Chapter, the Parties may conclude arrangements on the matters covered therein.

Article 4.9
Competent Authorities and Contact Points

1. The Parties shall designate competent authorities and contact points and exchange information containing the names of the designated competent authorities and contact points, contact details of relevant officials in such competent authorities and contact points, including telephone and facsimile numbers, email addresses and other relevant details.

2. The Parties shall promptly notify each other of any change to their competent authorities and contact points or amendment to the information of the relevant officials.

3. The contact points' functions shall include the following:

(a) facilitating the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures in response to all reasonable requests for such information from a Party; and

(b) referring the enquiries from a Party to the appropriate regulatory authorities.

4. The competent authorities' functions shall include:

(a) monitoring the implementation of this Chapter;

(b) facilitating cooperation activities, as appropriate, in accordance with Article 4.8 of this Agreement;

(c) promptly addressing any issue that a Party raises related to the preparation, adoption, application or enforcement of standards, technical regulations and conformity assessment procedures;

(d) facilitating consultations on any matter arising under this Chapter upon request of a Party;

(e) taking any other action that the Parties consider will assist them in implementing this Chapter; and

(f) carrying out other functions as may be delegated by the Joint Committee.

CHAPTER 5. SANITARY AND PHYTOSANITARY MESURES

Article 5.1
Objectives

The objectives of this Chapter are to protect human, animal or plant life or health in the territories of the Parties while:

(a) seeking to resolve issues relating to sanitary and phytosanitary measures;

(b) strengthening cooperation between the Parties and among their competent authorities including in the development and application of sanitary and phytosanitary measures; and

(c) facilitating information exchange in the field of sanitary and phytosanitary measures and enhancing the knowledge and understanding of each Party's regulatory system.

Article 5.2
Definitions[26]

1. For the purposes of this Chapter:

(a) **"sanitary or phytosanitary measure"** is any measure applied:

i. to protect animal or plant life or health within the territory of the Party from risks arising from the entry, establishment or spread of pests, diseases, disease-carrying organisms or disease-causing organisms;

ii. to protect human or animal life or health within the territory of the Party from risks arising from additives, contaminants, toxins or disease-causing organisms in foods, beverages or feedstuffs;

iii. to protect human life or health within the territory of the Party from risks arising from diseases carried by animals, plants or products thereof, or from the entry, establishment or spread of pests; or

iv. to prevent or limit other damage within the territory of the Party from the entry, establishment or spread of pests.

Sanitary or phytosanitary measures include all relevant laws, decrees, regulations, requirements and procedures including, *inter alia*, end

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[26] For the purposes of these definitions, "animal" includes fish and wild fauna; "plant" includes forests and wild flora; "pests" include weeds; and "contaminants" include pesticide and veterinary drug residues and extraneous matter.

product criteria; processes and production methods; testing, inspection, certification and approval procedures; quarantine treatments including relevant requirements associated with the transport of animals or plants, or with the materials necessary for their survival during transport; provisions on relevant statistical methods, sampling procedures and methods of risk assessment; and packaging and labelling requirements directly related to food safety;

(b) **"pest- or disease-free area"** is an area, whether all of a Party, part of a Party, or all or parts of several Parties, as identified by the competent authorities, in which a specific pest or disease does not occur.

A pest- or disease-free area may surround, be surrounded by, or be adjacent to an area — whether within part of a Party or in a geographic region which includes parts of or all of both Parties — in which a specific pest or disease is known to occur but is subject to regional control measures such as the establishment of protection, surveillance and buffer zones which will confine or eradicate the pest or disease in question;

(c) **"an area of low pest or disease prevalence"** is an area, whether all of a Party, part of a Party, or all or parts of both Parties, as identified by the competent authorities, in which a specific pest or disease occurs at low levels and which is subject to effective surveillance, control or eradication measures;

(d) **"sanitary and phytosanitary regulations"** – sanitary and phytosanitary measures such as laws, decrees or ordinances which are applicable generally.

2. The relevant definitions developed by the international organizations: the Codex Alimentarius Commission, the World Organization for Animal Health (hereinafter referred to as "OIE") and international and regional organizations operating within the framework of the International Plant Protection Convention (hereinafter referred to as "IPPC") shall apply in the implementation of this Chapter, *mutatis mutandis*.

3. International standards, guidelines and recommendations are the following:

(a) for food safety, the standards, guidelines and recommendations established by the Codex Alimentarius Commission relating to food additives, veterinary drug and pesticide residues, contaminants, methods of analysis and sampling, and codes and guidelines of hygienic practice;

(b) for animal health and zoonoses, the standards, guidelines and recommendations developed under the auspices of the OIE;

(c) for plant health, the international standards, guidelines and recommendations developed under the auspices of the Secretariat of the IPPC in cooperation with regional organizations operating within the framework of the IPPC; and

(d) for matters not covered by the above organizations, appropriate standards, guidelines and recommendations promulgated by other relevant international organizations open for partnership to all Parties.

4. Risk assessment is the evaluation of the likelihood of entry, establishment or spread of a pest or disease within the territory of an importing Party according to the sanitary or phytosanitary measures which might be applied, and of the associated potential biological and economic consequences; or the evaluation of the potential for adverse effects on human or animal health arising from the presence of additives, contaminants, toxins or disease-causing organisms in food, beverages or feedstuffs.

5. Appropriate level of sanitary or phytosanitary protection is the level of protection deemed appropriate by the Party establishing a sanitary or phytosanitary measure to protect human, animal or plant life or health within its territory. The Parties otherwise refer to this concept as the "acceptable level of risk".

Article 5.3
Scope

This Chapter shall apply to sanitary and phytosanitary measures of the Parties that may, directly or indirectly, affect trade between the Parties with respect to products listed in Annex 1 to this Agreement.

Article 5.4
General provisions

1. The Parties have the right to take sanitary and phytosanitary measures necessary for the protection of human, animal or plant life or health, provided that such measures are not inconsistent with the provisions of this Chapter.

2. The Parties shall ensure that:

(a) any sanitary or phytosanitary measure is applied only to the extent necessary to protect human, animal or plant life or health, based on scientific principles and not maintained without sufficient evidence,

taking into account the availability of relevant scientific information and regional conditions;

(b) any sanitary or phytosanitary measures are based on an assessment, as appropriate to the circumstances, of the risks to human, animal or plant life or health, taking into account risk assessment techniques developed by the relevant international organizations;

(c) in cases where relevant scientific evidence is insufficient respective Parties provisionally adopt emergency sanitary or phytosanitary measures on the basis of available pertinent information, including that from the relevant international organizations as well as from sanitary or phytosanitary measures applied by the other Parties. In such circumstances, the Parties shall seek to obtain the additional information necessary for a more objective assessment of risk and review the sanitary or phytosanitary measure accordingly within a reasonable period of time;

(d) their sanitary and phytosanitary measures do not arbitrarily or unjustifiably discriminate between the Parties where identical or similar conditions prevail, including between their own territory and that of the other Party.

3. Nothing in this Chapter shall affect the rights of the Parties under Chapter 4 of this Agreement with respect to measures not within the scope of this Chapter.

Article 5.5
Equivalence

1. The importing Party shall accept the sanitary or phytosanitary measures of the exporting Party as equivalent, even if these measures differ from its own or from those used by third countries trading in the same product, if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of sanitary or phytosanitary protection. For this purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

2. The Parties shall, upon request, enter into consultations with the aim of achieving bilateral agreements on recognition of the equivalence of specified sanitary or phytosanitary measures.

Article 5.6
Transparency

1. The Parties acknowledge the importance of transparency in the application of sanitary and phytosanitary measures, including through, but not limited to, the exchange of information on their respective sanitary and phytosanitary measures in a timely manner.
2. The Parties shall ensure that sanitary and phytosanitary regulations which have been adopted are published on the websites of the Parties' competent authorities in such a manner as to enable interested Parties to become acquainted with them.
3. Each Party shall ensure that one contact point exists in each EAEU Member State, Eurasian Economic Commission and I.R. Iran, which is responsible for the provision of answers to all reasonable questions from interested Parties as well as for the provision of relevant documents regarding:
   (a) any sanitary or phytosanitary regulations adopted or proposed within its territory;
   (b) any control and inspection procedures, production and quarantine treatment, pesticide tolerance and food additive approval procedures, which are operated within its territory;
   (c) risk assessment procedures, factors taken into consideration, as well as the determination of the appropriate level of sanitary or phytosanitary protection;
   (d) the membership and participation of the Party, or of relevant bodies within its territory, in international and regional sanitary and phytosanitary organizations and systems, as well as in bilateral and multilateral agreements and arrangements within the scope of this Agreement, and the texts of such agreements and arrangements.
4. The Parties shall ensure that where copies of documents are requested by and interested Party, they are supplied at the same price (if any), apart from the cost of delivery, as to the nationals[27] of the Party concerned.
5. Whenever an international standard, guideline or recommendation does not exist or the content of a proposed sanitary or phytosanitary regulation is not substantially the same as the content of an international standard,

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[27] When "nationals" are referred to in this Agreement, the term shall be deemed, in the case of a separate customs territories of the Parties, to mean persons, natural or legal, who are domiciled or who have a real and effective industrial or commercial establishment in that customs territory.

guideline or recommendation, and if the regulation may have a significant effect on trade of the other Party or Parties, the Party should:

(a) provide the other Party through the contact points with a notice on such regulation;

(b) upon request, provide to the other Party particulars or copies of the proposed regulation and, whenever possible, identify the parts which in substance deviate from international standards, guidelines or recommendations;

(c) without discrimination, allow reasonable time for the other Party to make comments in writing, discuss these comments upon request, and take the comments and the results of the discussions into account.

6. Except in urgent circumstances, the Parties shall allow reasonable time between the publication of sanitary or phytosanitary measure and its entry into force for the producers of the exporting Party to adapt to the requirements of the importing Party.

7. However, where urgent problems of health protection arise or threaten to arise for a Party, that Party may omit such of the steps enumerated in paragraph 6 of this Article as it finds necessary, provided that the Party:

(a) immediately notifies the other Party, through the Contact Points, of the particular regulation and the products covered, with a brief indication of the objective and the rationale of the regulation, including the nature of the urgent problem(s);

(b) provides, upon request, copies of the regulation to the other Parties;

(c) allows the other Parties to make comments in writing, discusses these comments upon request, and takes the comments and the results of the discussions into account.

8. The Parties shall provide each other with information on sanitary and phytosanitary measures in force or to be enforced within 90 days from the date of entry into force of this Agreement.

9. The Parties shall endeavor to exchange information in English.

10. Main laws and regulations or the summaries thereof shall, upon request, be provided in English.

Article 5.7
Adaptation to Regional Conditions

1. The Parties recognize the concept of adaptation to regional conditions, including pest- or disease-free areas and areas of low pest or disease prevalence, as an important means to facilitate trade.

2. When determining such areas, the Parties shall consider factors such as information of the Parties confirming the status of pest- or disease-free areas and areas of low pest or disease prevalence, the results of an audit, inspection monitoring, information provided by OIE and IPPC and other factors.
3. The exporting Party claiming that areas within its territory are pest- or disease-free areas or areas of low pest or disease prevalence shall provide the necessary evidence thereof in order to objectively demonstrate to the importing Party that such areas are, and are likely to remain, pest- or disease-free areas or areas of low pest or disease prevalence, respectively. For this purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

Article 5.8
Audit and Inspections

1. Each Party may carry out an audit and/or inspection in order to ensure the safety of the products (goods).
2. The Parties agree to enhance their cooperation in the field of audits and inspections.
3. In undertaking audits and/or inspections, each Party shall take into account relevant international standards, guidelines and recommendations.
4. The auditing or inspecting Party shall provide the audited or inspected Party the opportunities to comment on the findings of the audits and/or inspections.
5. Costs incurred by the auditing or inspecting Party shall be borne by the auditing or inspecting Party, unless both Parties agree otherwise.

Article 5.9
Documents Confirming Safety

1. The importing Party shall ensure the requirements of the documents for confirming safety of the products (goods) traded between the Parties are applied only to the extent necessary to protect human, animal or plant life or health.
2. The Parties shall take into account relevant international standards, guidelines and recommendations, when developing the documents for confirming safety of the products (goods), as appropriate.
3. The Parties may agree to develop bilateral documents for confirming safety of specific product (good) or groups of products (goods) traded between the Parties.

4. The Parties shall promote the use of electronic technologies in the documents for confirming safety of the products (goods) in order to facilitate trade.

Article 5.10
Provisional Emergency Measures

1. Where a Party adopts provisional emergency measures necessary to protect human, animal or plant life or health, referred to in paragraph 2(c) of Article 5.4 of this Agreement, such Party shall as soon as possible notify such measures to the other Party. The Party that adopted the emergency measures shall take into consideration relevant information provided by the other Party.
2. Upon request of either Party, consultations of the relevant competent authorities regarding the emergency measures shall be held as soon as possible unless otherwise agreed by the Parties.

Article 5.11
Contact Points and Information Exchange

1. The Parties shall notify each other of the contact points for the provision of information in accordance with this Chapter and of their designated competent authorities responsible for matters covered by this Chapter and the areas of responsibility of such competent authorities.
2. The Parties shall inform each other of any change to their contact points or any significant change in the structure or competence of their competent authorities.
3. The Parties, through their contact points, shall provide each other in a timely manner with a written notification of:
   (a) any significant food safety issue or change in animal or plant health, disease or pest status in their territories that affect trade among the Parties; and
   (b) any change to the legal frameworks or other sanitary or phytosanitary measures.
4. The Parties, through their contact points, shall inform each other of systematic or significant cases of non-compliance of sanitary and phytosanitary measures and exchange relevant documents which confirm this non-compliance.

Article 5.12
Cooperation

1. The Parties agree to cooperate in order to facilitate the implementation of this Chapter.
2. The Parties shall explore opportunities for further cooperation, collaboration and information exchange on sanitary and phytosanitary matters of mutual interest consistent with the provisions of this Chapter. Such opportunities may include trade facilitation initiatives and technical assistance.
3. In order to promote cooperation within the framework of this Chapter, the Parties may conclude arrangements on sanitary and phytosanitary measures.

Article 5.13
Consultations

1. Where a Party considers that a sanitary or phytosanitary measure is affecting its trade with the other Party, it may, through the relevant contact points, request consultations with the aim of resolving the matter.
2. A Party shall consider to hold consultations under the context of this Chapter, upon request of the other Party, with the aim of resolving matters arising under this Chapter.
3. In case either Party considers that the matter cannot be resolved through consultations in accordance with this Article, such Party shall have the right to seek resolution through the dispute settlement mechanism provided for in Chapter 8 of this Agreement.

CHAPTER 6. RULES OF ORIGIN

SECTION I. GENERAL PROVISIONS

Article 6.1
Scope

The Rules of Origin provided for in this Chapter shall be applied for the purposes of granting preferential tariff treatment in accordance with this Agreement.

Article 6.2
Definitions

For the purposes of this Chapter:

(a) **“aquaculture”** means farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from feedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

(b) **“authorized body”** means the competent authority designated by a Party to issue Certificate of Origin under this Agreement;

c) **“CIF value”** means the value of the goods imported, and includes the cost of freight and insurance up to the port or place of entry into the country of importation in accordance with the current international commercial terms (“incoterms”), excluding internal taxes which may be repaid when the product is exported;

(d) **“consignment”** means goods that are sent simultaneously covered by one or more transport documents to the consignee from the exporter, as well as goods that are sent over a single post-invoice or transferred as a luggage of the person crossing the border;

(e) **“exporter”** means a person registered in the territory of a Party where the goods are exported from by such person;

f) **“EXW value”** means the price paid for a good to the manufacturer in the Party where the last working or processing was carried out, in accordance with the current international commercial terms (“incoterms”), excluding internal taxes which may be repaid when the product is exported;

(g) **“importer”** means a person registered in the territory of a Party where the goods are imported into by such person;

(h) **"material"** means any matter or substance including ingredient, raw material, component or part used or consumed in the production of goods or physically incorporated into goods or subjected to a process in the production of other goods;

(i) **"non-originating goods"** or **"non-originating materials"** means goods or materials that do not fulfill the origin criteria of this Chapter;

(j) **"originating goods"** or **"originating materials"** means goods or materials that fulfill the origin criteria of this Chapter;

(k) **"producer"** means a person who carries out production in the territory of a Party;

(l) **"production"** means methods of obtaining goods including growing, mining, harvesting, raising, breeding, extracting, gathering, capturing, fishing, hunting, manufacturing, processing or assembling such goods;

(m) **"verification authority"** means the competent governmental authority designated by a Party to conduct verification procedures.

Article 6.3
Origin Criteria

For the purposes of this Chapter goods shall be considered as originating in a Party if they are:

(a) wholly obtained or produced in such Party as provided for in Article 6.4 of this Agreement; or

(b) produced entirely in one or both Parties, exclusively from originating materials from one or both Parties; or

(c) produced in a Party using non-originating materials provided that value added content of the Party is not less than 50 percent of the EXW value, except for the cases that specific origin criterion for such good set out in Annex 2 to this Agreement.

Article 6.4
Wholly Obtained or Produced Goods

For the purposes of Article 6.3 of this Agreement, the following goods shall be considered as wholly obtained or produced in a Party:

(a) plants and plant goods, including fruit, berries, flowers, vegetables, trees, seaweed, fungi and live plants, grown, harvested, or gathered in the territory of a Party;

(b) live animals born and raised in the territory of a Party;
(c) goods obtained from live animals in the territory of a Party;
(d) goods obtained from gathering, hunting, capturing, fishing, growing, raising, aquaculture in the territory of a Party;
(e) minerals and other naturally occurring substances extracted or taken from the air, soil, waters or seabed and subsoil in the territory of a Party;
(f) goods of sea fishing and other marine goods taken from the high seas, in accordance with international law, by a vessel registered or recorded in a Party and flying its flag;
(g) goods manufactured exclusively from goods referred to in subparagraph (f) of this Article, on board a factory ship registered or recorded in a Party and flying its flag;
(h) waste and scrap resulting from production and consumption conducted in the territory of a Party provided that such goods are fit only for the recovery of raw materials;
(i) used goods collected in the territory of a Party provided that such goods are fit only for the recovery of raw materials;
(j) goods produced in outer space on board a spacecraft provided that the same spacecraft is registered in a Party;
(k) goods produced or obtained in the territory of a Party solely from goods referred to in subparagraphs (a) through (j) of this Article.

Article 6.5
Value Added Content

For the purposes of this Chapter and product specific rules specified in Annex 2 to this Agreement the formula for calculating value added content (hereinafter referred to as "VAC") shall be:

$$\frac{\textbf{EXW value} - \textbf{Value of Non-Originating Materials}}{\textbf{EXW value}} \times 100\%$$

where the value of non-originating materials shall be:
(a) CIF value of the materials at the time of importation to a Party; or
(b) the earliest ascertained price paid or payable for non-originating materials in the territory of the Party where the working or processing takes place.

When, in the territory of a Party, the producer of the goods acquires non-originating materials within that Party, the value of such materials shall not include freight, insurance, packing costs and any other costs incidental to the transport of those materials from the location of the supplier to the location of production.

Article 6.6
Insufficient Working or Processing

1. The following operations undertaken exclusively by themselves or in combination with each other are considered to be insufficient to meet the requirements of Article 6.3 of this Agreement:

(a) preserving operations to ensure that a product retains its condition during transportation and storage;

(b) freezing or thawing;

(c) packaging and re-packaging;

(d) washing, cleaning, removing dust, oxide, oil, paint or other coverings;

(e) ironing or pressing of textiles;

(f) colouring, polishing, varnishing, oiling;

(g) husking, partial or total bleaching, polishing and glazing of cereals and rice;

(h) operations to colour sugar or form sugar lumps;

(i) peeling and removal of stones and shells from fruits, nuts and vegetables;

(j) sharpening, grinding;

(k) cutting;

(l) sifting, screening, sorting, classifying;

(m) placing in bottles, cans, flasks, bags, cases, boxes, fixing on surface and all other packaging operations;

(n) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(o) mixing of products (components) which does not lead to a sufficient difference of product from the original components;

(p) simple assembly of a product or disassembly of products into parts;

(q) slaughter of animals, sorting of meat.

2. For the purposes of paragraph 1 of this Article, "simple" describes activities which do not require special skills or machines, apparatus or equipment especially designed for carrying out such activities.

Article 6.7
Accumulation of Origin

Without prejudice to Article 6.3 of this Agreement, the goods or material originating in a Party, which are used as material in the manufacture of a product in the other Party, shall be considered as originating in such Party where the last operations other than those referred to in paragraph 1 of Article 6.6 of this Agreement have been carried out. The origin of such material shall be confirmed by a Certificate of Origin (Form CT-3) issued by an authorized body.

Article 6.8
De Minimis

1. Goods that do not undergo a change in tariff classification pursuant to Annex 2 to this Agreement are nonetheless considered originating if:

   (a) the value of all non-originating materials that are used in the production of the goods and do not undergo the required change in tariff classification, does not exceed 5 percent of the EXW value of such goods and provided that such materials necessary for production of goods; and

   (b) the goods meet all other applicable requirements of this Chapter.

2. The value of materials referred to in subparagraph (a) of paragraph 1 of this Article shall be included in the value of non-originating materials for any applicable VAC requirement.

Article 6.9
Direct Consignment

1. Preferential tariff treatment in accordance with this Chapter shall be granted to originating goods provided that such goods are transported directly from the territory of the exporting Party to the territory of the importing Party.

2. Notwithstanding paragraph 1 of this Article, originating goods may be transported through territories of third countries, provided that:

   (a) transit through the territory of third countries is justified for geographical reasons or related exclusively to transport requirements;

   (b) the goods have not entered into trade or consumption there; and

(c) the goods have not undergone any operation there other than unloading, reloading, storing, or any necessary operation designed to preserve their condition.

3. A declarant shall submit appropriate documentary evidence to the customs authorities of the importing Party confirming that the conditions set out in paragraph 2 of this Article have been fulfilled. Such evidence shall be provided to the customs authorities of the importing Party by submission of:

(a) transport documents covering the passage from the territory of one Party to the territory of the other Party containing:

i. an exact description of the goods;

ii. the dates of unloading and reloading of the goods (if the transport documents do not contain the dates of unloading and reloading of the goods, other supporting document containing such information shall be submitted in addition to transport documents) and;

iii. where applicable:

the names of the ships, or the other means of transport used;

the numbers of containers;

the conditions under which the goods remained in the third transit country in the proper condition;

the marks of the customs authorities of the country of transit;

(b) commercial invoice in respect of the goods.

4. A declarant may submit other supporting documents to prove that the requirements of paragraph 2 of this Article are fulfilled.

5. In the instance that the transport document cannot be provided, a document issued by the customs authorities of the third transit country containing all the information referred to in subparagraph (a) of paragraph 3 of this Article shall be submitted.

6. If a declarant fails to provide the customs authorities of the importing Party with documentary evidence of direct consignment, preferential tariff treatment shall not be granted.

Article 6.10
Packaging Materials for Retail Sale

1. Packaging materials and containers in which goods are packaged for retail sale, if classified with the goods, shall be disregarded in determining whether all the non-originating materials used in the production of those goods have undergone the applicable change in tariff classification set out in Annex 2 to this Agreement.

2. Notwithstanding paragraph 1 of this Article in determining whether the goods fulfil the VAC requirement, the value of the packaging used for retail sale will be counted as originating or non-originating materials, as the case may be, in calculating the VAC of the goods.

Article 6.11
Packing Materials for Shipment

Packing materials and containers in which goods are packed exclusively for transport shall not be taken into account for the purposes of establishing whether the goods are originating.

Article 6.12
Accessories, Spare Parts, Tools and Instructional or Information Materials

1. In determining whether the goods fulfil the change in tariff classification requirements specified in Annex 2 to this Agreement, accessories, spare parts, tools and instructional or information materials, which are part of the normal equipment and included in its EXW value, or which are not separately invoiced, shall be considered as part of the goods in question and shall not be taken into account in determining whether the goods qualify as originating.
2. Notwithstanding paragraph 1 of this Article in determining whether the goods fulfil the VAC requirement, the value of accessories, spare parts, tools, instructional and information materials shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating VAC of the goods.
3. This Article shall apply only where:

(a) accessories, spare parts, tools, instructional or other information materials presented with the goods are not invoiced separately from the such goods; and

(b) the quantities and value of accessories, spare parts, tools and instructional or other information materials presented with the goods are customary for such goods.

Article 6.13
Sets

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

Article 6.14
Neutral elements

In order to determine whether a good is originating, the origin of the following neutral elements which might be used in its manufacture and not incorporated in it shall not be taken into account:

(a) fuel and energy;

(b) tools, dies and moulds;

(c) spare parts and materials used in the maintenance of equipment and buildings;

(d) lubricants, greases, compounding materials and other materials used in the production or used to operate equipment and buildings;

(e) gloves, glasses, footwear, clothing, safety equipment;

(f) equipment, devices used for testing or inspecting the goods;

(g) catalyst and solvent; and

(h) any other goods that are not incorporated into such goods but the use of which in the production of such goods can be demonstrated to be a part of that production.

SECTION II. DOCUMENTARY PROOF OF ORIGIN

Article 6.15
Claim for Preferential Tariff Treatment

1. For the purposes of obtaining preferential tariff treatment, the declarant shall submit a Certificate of Origin to the customs authorities of the importing Party, in accordance with the requirements of this Section.
2. The Certificate of Origin submitted to the customs authorities of the importing Party shall be an original, valid and in conformity with the format as set out in Annex 3 to this Agreement and shall be duly completed in accordance with the requirements set out in Annex 3 to this Agreement.
3. The authorized body of the exporting Party shall ensure that Certificates of Origin are duly completed in accordance with the requirements set out in Annex 3 to this Agreement.
4. The Certificate of Origin shall be valid for a period of 12 months from the date of issuance and must be submitted to the customs authorities of the importing Party within that period but not later than the moment of the submission of the import customs declaration, except in circumstances stipulated in paragraph 6 of this Article.
5. If the Parties have developed and implemented the Electronic Origin Verification System (hereinafter referred to as "EOVS"), referred to in Article 6.27 of this Agreement, the customs authorities of the importing Party in accordance with the respective domestic laws and regulations may not require the submission of the original hard copy of Certificate of Origin. In this case, the date and number of such Certificate of Origin shall be specified in the customs declaration. Where the customs authorities of the importing Party have a reasonable doubt as to the origin of the goods for which preferential tariff treatment is claimed and/or there is a discrepancy with the information containing in the EOVS, the customs authorities of the importing Party may require the submission of a hard copy of the Certificate of Origin.
6. If the importer is not in possession of a Certificate of Origin at the time of importation, the importing Party shall impose the applied MFN customs duty or require payment of a deposit on the imported goods, where applicable. In such a case the importer may make a claim for preferential tariff treatment and refund of any excess import customs duty or deposit paid within 12 months from the time of registration of customs declaration in accordance with respective laws and regulations of the importing Party provided that all requirements of Article 6.22 of this Agreement have been met.

Article 6.16
Circumstances When the Certificate of Origin Is Not Required

A Certificate of Origin is not required in order to obtain preferential tariff treatment for importation of originating goods where the customs value does not exceed the amount of 200 Euro or the equivalent amount in the importing Party's currency, provided that the importation does not form part of one or more consignments that may reasonably be considered to have been undertaken or arranged for the purposes of avoiding the submission of the Certificate of Origin.

Article 6.17
Issuance of the Certificate of Origin

1. The producer, or exporter of the goods or its authorized representative shall apply to an authorized body for a Certificate of Origin in writing or by electronic means if applicable.
2. The Certificate of Origin shall be issued by the authorized body to the producer or exporter of the exporting Party or its authorized representative prior to or at the time of exportation whenever the goods to be exported can be considered originating in a Party within the meaning of this Chapter.
3. The Certificate of Origin shall cover the goods under one consignment.
4. Each Certificate of Origin shall bear a unique reference number separately given by the authorized body.
5. If all of the goods covered by the Certificate of Origin cannot be listed on one page, additional sheets, as set out in Annex 3 to this Agreement, shall be used.
6. The Certificate of Origin (Form CT-3) shall comprise one original and two copies.
7. The copy shall be retained by the authorized body in the exporting Party. Another copy shall be retained by the exporter.
8. Without prejudice to paragraph 4 of Article 6.15 of this Agreement, in exceptional cases, where a Certificate of Origin (Form CT-3) has not been issued prior to or at the time of exportation it may be issued retroactively and shall be marked "ISSUED RETROACTIVELY".
9. The submitted original Certificate of Origin shall be kept at the customs authorities of the importing Party except in circumstances stipulated in its respective domestic laws and regulations.

Article 6.18
Minor Discrepancies

1. Where the origin of the goods is not in doubt, the discovery of minor discrepancies between the information in the Certificate of Origin and in the documents submitted to the customs authorities of the importing Party shall not, of themselves, invalidate the Certificate of Origin, if such information in fact corresponds to the goods submitted.
2. For multiple goods declared under the same Certificate of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment for the remaining goods covered by the Certificate of Origin.

Article 6.19
Specific Cases of Issuance the Certificate of Origin

1. In the event of theft, loss or destruction of a Certificate of Origin, the producer, exporter or its authorized representative may apply to the authorized body specifying the reasons for such application for a certified duplicate of the original Certificate of Origin. The duplicate shall be made on the basis of the previously issued Certificate of Origin and supporting documents. A certified duplicate shall bear the words "DUPLICATE OF THE CERTIFICATE OF ORIGIN NUMBER_DATE_". The certified duplicate of a Certificate of Origin shall be valid no longer than 12 months from the date of issuance of the original Certificate of Origin.
2. Due to accidental errors or omissions made in the original of the Certificate of Origin, the authorized body shall issue the Certificate of Origin in substitution for the original Certificate of Origin. In this instance, the Certificate of Origin shall bear the words: "ISSUED IN SUBSTITUTION FOR THE CERTIFICATE OF ORIGIN NUMBER___DATE___". Such Certificate of Origin shall be valid no longer than 12 months from the date of issuance of the original Certificate of Origin.

Article 6.20
Alterations in the Certificate of Origin

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous data and printing any additional information required. Such alteration shall be

approved by a person authorized to sign the Certificate of Origin and certified by an official seal of the appropriate authorized body.

Article 6.21
Record-keeping Requirements

1. The producer and/or exporter applying for the issuance of a Certificate of Origin shall keep all records and copies of documents submitted to the authorized body for the period of no less than three years from the date of issuance of the Certificate of Origin.
2. An importer who has been granted preferential tariff treatment must keep the copy of Certificate of Origin, based on the date when the preferential tariff treatment was granted, for the period of no less than three years.
3. The application for Certificate of Origin and all documents related to such application shall be retained by the authorized body for the period of no less than three years from the date of issuance of the Certificate of Origin.

SECTION III. PREFERENTIAL TARIFF TREATMENT

Article 6.22
Granting Preferential Tariff Treatment

1. Preferential tariff treatment under this Agreement shall be applied to originating goods that satisfy the requirements of this Chapter.
2. Customs authorities of the importing Party shall grant preferential tariff treatment to originating goods of the exporting Party provided that:
   (a) importing goods satisfy the origin criteria referred to in Article 6.3 of this Agreement;
   (b) the declarant demonstrates compliance with the requirements of this Chapter;
   (c) a valid and duly completed Certificate of Origin has been submitted in accordance with the requirements of Section II of this Chapter to the customs authorities of the importing Party in original. Certificate of Origin may not be required to be submitted in original if the Parties have adopted the EOVS as stipulated in paragraph 5 of Article 6.15 of this Agreement.
3. Notwithstanding paragraph 2 of this Article, where the customs authorities of the importing Party have a reasonable doubt as to the origin of the goods for which preferential tariff treatment is claimed and/or to the authenticity of the submitted Certificate of Origin such customs authorities may suspend or deny the application of preferential tariff treatment to such goods. However, the goods can be released in accordance with the requirements of such Party's respective laws and regulations.

Article 6.23
Denial of Preferential Tariff Treatment

1. Where the goods do not meet the requirements of this Chapter or where the importer or exporter fails to comply with the requirements of this Chapter, the customs authorities of the importing Party may deny preferential tariff treatment and recover unpaid customs duties in accordance with its respective laws and regulations.
2. The customs authorities of the importing Party may deny preferential tariff treatment if:
   (a) the goods do not meet the requirements of this Chapter to consider them as originating in the exporting Party; and/or
   (b) the other requirements of this Chapter are not met, including:

i. the requirements of Article 6.9 of this Agreement;

ii. the submitted Certificate of Origin has not been duly completed as specified in Annex 3 to this Agreement;

(c) the verification procedures undertaken under Article 6.28 of this Agreement are unable to establish the origin of the goods or indicate the inconsistency of the origin criteria;

(d) the verification authority of the exporting Party has confirmed that the Certificate of Origin had not been issued (i.e. forged) or had been annulled (withdrawn);

(e) the customs authority of the importing Party receives no reply within a maximum of six months after the date of a verification request made to the verification authority of the exporting Party, or if the response to the request does not contain sufficient information to conclude whether the goods originate in a Party;

3. Where the importing Party determines through verification procedures that an exporter or producer has engaged in providing false and/or incomplete information for the purposes of obtaining Certificates of Origin, customs authorities of the importing Party may deny preferential tariff treatment to identical goods covered by Certificates of Origin issued to that exporter or producer in accordance with the respective domestic laws and regulations.

4. In cases as set out in subparagraph (b) of paragraph 2 of this Article customs authorities of the importing Party are not required to make a verification request, as provided for in Article 6.28 of this Agreement, to the authorized body for the purposes of making decisions on denial of preferential tariff treatment.

SECTION IV. ADMINISTRATIVE COOPERATION

Article 6.24
Administrative Cooperation Language

Any notification or communication under this Section shall be conducted between the Parties through the relevant authorities in the English.

Article 6.25
Authorized Body and Verification Authority

From the date of entry into force of this Agreement, each Government of the Parties shall designate or maintain an authorized body and a verification authority.

Article 6.26
Notifications

1. Prior to the issuance of any Certificates of Origin under this Agreement by the authorized body, each Party shall provide each other, through the Ministry of Industry, Mine and Trade of I.R. Iran and the Eurasian Economic Commission, respectively, with the names and addresses of each authorized body and verification authority, along with original and legible specimen impressions of their stamps, sample of the Certificate of Origin to be used and data on the security features of the Certificate of Origin.
2. I.R. Iran shall provide the Eurasian Economic Commission with the original information referred to in paragraph 1 of this Article in sextuple. The Eurasian Economic Commission may request I.R. Iran to provide additional sets of such information.
3. I.R. Iran and the Eurasian Economic Commission shall publish through the internet the information on the names and addresses of the authorized body and verification authority of each Party.
4. Any change to the information stipulated above shall be notified by the authorities referred to in paragraph 1 of this Article, in advance and in the same manner.
5. All the information provided according to the paragraph 1 of this Article shall be applied from the date of receiving original hard copy with such information by the Ministry of Industry, Mine and Trade of I.R. Iran or the Eurasian Economic Commission, respectively.

Article 6.27
Development and Implementation of Electronic Origin Verification System

1. The Parties shall endeavour to implement an EOVS.
2. The purpose of the EOVS is the creation of a web-database that records the details of all Certificates of Origin issued by an authorized body and that is accessible to the customs authorities of the other Party to check the validity and content of any issued Certificate of Origin.
3. All requirements and specifications for the application of EOVS shall be set out in separate protocol between the Parties.
4. For such purpose the Parties shall establish a working group that shall endeavour to develop and implement an EOVS.

Article 6.28
Verification of Origin

1. Where the customs authorities of the importing Party have a reasonable doubt about the authenticity of a Certificate of Origin and/or the compliance of the goods, covered by the Certificate of Origin, with the origin criteria, pursuant to Article 6.3 of this Agreement, and in the case of a random check, they may send a request to the verification authority or authorized body of the exporting Party to confirm the authenticity of the Certificate of Origin and/or the compliance of the goods with the origin criteria and/or to provide, if requested, documentary evidence from the exporter and/or the producer of the goods.
2. All verification requests shall be accompanied by sufficient information to identify the concerned goods. A request to the Verification Authority of the exporting Party shall be accompanied by a copy of the Certificate of Origin and shall specify the circumstances and reasons for the request.
3. The recipient of a request under paragraph 1 of this Article shall respond to the requesting customs authorities of the importing Party within six months after the date of such verification request.
4. In response to a request under paragraph 1 of this Article verification authority of the exporting Party shall clearly indicate whether the Certificate of Origin is authentic and/or whether the goods can be considered as originating in such Party including by providing requested documentary evidence received from the exporter and/or producer. Before the response to the verification request, paragraph 3 of Article 6.22 of this Agreement may be applied. The customs duties paid shall be refunded if the received results

of the verification process confirm and clearly indicate that the goods qualify as originating and all other requirements of this Chapter are met.

Article 6.29
Confidentiality

All information provided pursuant to this Chapter shall be treated by the Parties as confidential in accordance with their respective laws and regulations. It shall not be disclosed without the permission of the person or authority of the Party providing it except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Article 6.30
Penalties or Other Measures Against Fraudulent Acts

Each Party shall provide for criminal or administrative penalties for violations of its respective laws and regulations related to this Chapter.

Article 6.31
Subcommittee on Rules of Origin

1. For the purposes of effective implementation and operation of this Chapter, a Subcommittee on Rules of Origin (hereinafter referred to as "the ROO subcommittee") shall be established.
2. The ROO subcommittee shall have the following functions:
   (a) reviewing and making appropriate recommendations to the Joint Committee and the Goods Committee on:
      i. transposition of Annex 2 to this Agreement that is in the nomenclature of the revised HS following periodic amendments of the HS. Such transposition shall be carried out without impairing the existing commitments and shall be completed in a timely manner.
      ii. implementation and operation of this Chapter, including proposals for establishing implementing arrangements;
      iii. failure to fulfil the obligations by the Parties, as determined in this Section;
      iv. technical amendments to this Chapter;
      v. amendments to Annex 2 to this Agreement;
      vi. disputes arising between the Parties during the implementation of this Chapter;

vii. any amendment to the provisions of this Chapter and to the Annexes 2 and 3 to this Agreement;

(b) considering any other matter proposed by a Party related to this Chapter;

(c) reporting the findings of the ROO subcommittee to the Committee on Trade in Goods; and

(d) performing other functions as may be delegated by the Joint Committee pursuant to Article 3 of this Agreement.

3. The ROO subcommittee shall be composed of the representatives of the Parties, and may invite representatives of other entities of the Parties with necessary expertise relevant to the issues to be discussed, upon mutual agreement of the Parties.

4. The ROO subcommittee shall meet at such time and venue as may be agreed by the Parties but not less than once a year.

5. A provisional agenda for each meeting shall be forwarded to the Parties, as a general rule, no later than one month before the meeting.

Article 6.32
Goods in Transportation or Storage

Within 6 months from the date of entry into force of this Agreement originating goods which are in transportation from the exporting Party to the importing Party, or which are in temporary storage in the importing Party, should be granted preferential tariff treatment, provided that all requirements of Article 6.22 of this Agreement have been met.

CHAPTER 7. TRADE FACILITATION AND CUSTOMS COOPERATION

Article 7.1
Scope

This Chapter shall apply to customs administration measures and performance of customs operations required for the release of goods traded between the Parties, in order to promote:

(a) transparency of customs procedures and customs formalities;

(b) trade facilitation and harmonisation of customs operations;

(c) customs cooperation including exchange of information between central customs authorities of the Parties.

Article 7.2
Definitions

For the purposes of this Chapter:

(a) **"customs administration"** means organizational and management activities of the customs authorities of a Party as well as the activities carried out within the regulatory framework while implementing the objectives in the customs area;

(b) **"customs laws and regulations"** means any norm and regulation enforced by the customs authorities of a Party including laws, rulings, decrees, writs, rules and others;

(c) **"express consignments"** means goods delivered through high-speed transportation systems by any type of transport, using an electronic information management system and tracking the movement in order to deliver the goods to the recipient in accordance with an individual invoice for the minimum possible or a fixed period of time, except for goods sent by international post;

(d) **"inward processing"** means the customs procedure under which foreign goods can be brought into the customs territory of a Party conditionally relieved from payment of customs duties and taxes on the basis that such goods are intended for processing or repair and subsequent exportation from the customs territory of such Party within a specified period of time;

(e) **"outward processing"** means the customs procedure under which goods, which are in free circulation in the customs territory of a

Party, may be temporarily exported for processing abroad and then re-imported with total exemption from customs duties and taxes;

(f) **"temporary admission"** means the customs procedure under which foreign goods can be brought into the customs territory of a Party conditionally relieved totally or partially from payment of customs duties and taxes on the basis that such goods shall be re-exported within a specified period of time in accordance with the customs laws and regulations of such Party.

Article 7.3
Facilitation of Customs Administration Measures

1. Each Party shall ensure that the customs administration measures applied by its customs authorities are predictable, consistent and transparent.
2. Customs administration measures of each Party shall, where possible and to the extent permitted by its customs laws and regulations, be based on the standards and recommended practices of the World Customs Organization.
3. The central customs authorities of each Party shall endeavour to review their customs administration measures with a view to simplifying such measures in order to facilitate trade.
4. The Parties shall endeavor to establish or maintain in their respective laws and regulations the programme of Authorized Economic Operators (AEO) and may enter into negotiations on mutual recognition of AEO.

Article 7.4
Release of Goods

1. Each Party shall adopt or maintain the performance of customs procedures and operations for the efficient release of goods in order to facilitate trade between the Parties. This shall not require a Party to release a good where its requirements for the release of such good have not been met.
2. Pursuant to paragraph 1 of this Article and to the extent possible, each Party should:

   (a) provide for the release of goods within a period of time no longer than 48 hours from the registration of a customs declaration except in the circumstances stipulated in the customs laws and regulations of the Parties;

(b) endeavour to adopt or maintain electronic submission and processing of customs information in advance of arrival of the goods to expedite the release of goods upon arrival.

3. In case where the time period for the release of goods is extended by the customs authority of the importing Party in accordance with the customs laws and regulations of the Party, the respective customs authority should inform the declarant about the reasons and legal grounds for such extension.

Article 7.5
Risk Management

Customs authorities of the Parties shall apply a risk management system by means of a systematic assessment of risks to focus inspections on high-risk goods and simplify the application of customs operations on low-risk goods.

Article 7.6
Customs Cooperation

1. With a view to facilitate the effective operation of this Agreement, central customs authorities of the Parties shall encourage cooperation with each other on key customs issues that affect goods traded between the Parties.

2. Where a central customs authority of a Party in accordance with such Party's respective laws and regulations has a reasonable suspicion of an unlawful activity, such central customs authority may request the central customs authority of the other Party to provide specific information normally collected in connection with the exportation and/or importation of goods.

3. A Party's request under paragraph 2 of this Article shall be in writing, specifying the purpose for which the information is sought and shall be accompanied by sufficient information to identify the concerned good.

4. The requested Party under paragraph 2 of this Article shall provide a written response containing the requested information, if providing of such requested information does not contradict with the laws and regulations of the requested Party.

5. The central customs authority of the requested Party shall endeavour to provide any other information to the central customs authority of the requesting Party that would assist such central customs authority in determining whether imports from or exports to the requesting Party are in compliance with such Party's respective laws and regulations.

6. The central customs authorities of the Parties shall endeavour to establish and maintain channels of communication for customs cooperation, including establishing contact points that will facilitate the rapid and secure exchange of information and improve coordination on customs issues.

Article 7.7
Information Exchange

1. In order to facilitate the performance of customs operations, to expedite the release of goods and to prevent violations of customs laws and regulations, the Parties, to the extent possible, shall create and implement electronic information exchange on a regular basis covering all goods traded among the Parties, between them (hereinafter referred to as "electronic information exchange") provided that all information security measures are ensured.
2. On behalf of the EAEU the Eurasian Economic Commission shall coordinate the creation and facilitate the operation of the electronic information exchange.
3. For the purposes of this Article, "information" means relevant and authentic data from customs declarations and transport documents.
4. For the purposes of paragraph 1 of this Article the Eurasian Economic Commission, the authorized bodies of the EAEU Member States and of I.R. Iran shall enter into consultations in order to develop electronic information exchange.
5. All the requirements and specifications for the operation of electronic information exchange as well as the specific content of information to be exchanged shall be defined in separate protocol between the authorized bodies of the EAEU Member States and of I.R. Iran. Such information shall be sufficient for identification of transported goods and performance of the efficient customs control.
6. Any information communicated in accordance with the provisions of this Article shall be treated as confidential and shall be used for customs purposes only.

Article 7.8
Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for the border controls and procedures dealing with the importation, exportation and

transit of goods cooperate with one another and coordinate their activities in order to facilitate trade and to reduce burdensome administrative procedures.

Article 7.9
Publication

1. The Parties shall, to the extent possible, endeavor to publish the customs laws and regulations of general application in English. Summaries of by-laws and regulations effected the trade shall, upon request, be provided in English without prejudice to national legislation of a requested Party.
2. Within 8 months from the date of entry into force of this Agreement the competent authorities of each Party shall designate or maintain one or more enquiry points to process enquiries from interested persons concerning customs issues, and shall publish on the internet information concerning such enquiry points.
3. The competent authorities of each Party shall exchange contact information of the designated enquiry points. Enquiry point of each Party upon request of the competent authorities of the other Party provide to the extent possible information in English related to its laws and regulations relevant to the operation of this Agreement on the following issues:
   (a) existing non-tariff measures including imports end export bans and restrictions;
   (b) the application of refund or waive customs duties, deferral of customs duties, fees and taxes;
   (c) the application of technical barriers and sanitary and phytosanitary requirements that affect the customs clearance of goods;
   (d) the requirements for qualifying for tariff rate quotas;
   (e) country of origin marking, if it is requested for importation; and
   (f) other matters as the Parties may decide in accordance with the Parties laws and regulations.
4. To the extent possible, each Party shall publish in advance its laws and regulations of general application governing customs issues that it proposes to adopt and shall provide interested persons an opportunity to comment before adopting such laws and regulations.

Article 7.10
Advance Rulings

1. Customs authorities of the Parties shall provide any applicant registered in the importing Party in writing with advance rulings in respect of tariff

classification, origin of goods and any additional matter which a Party considers appropriate.

2. Each Party shall adopt or maintain procedures for advance rulings, which shall:

(a) provide that the applicant may apply for an advance ruling before the importation of goods;

(b) require that the applicant for an advance ruling provides a detailed description of the goods and all relevant information needed to process an advance ruling;

(c) provide that its customs authority may, within 30 days from the date of application, request that the applicant provides additional information;

(d) provide that any advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information available to its customs authority;

(e) provide that an advance ruling be issued to the applicant expeditiously, or in any case within 90 days from the date of the application excluding time period for the submission of all necessary additional information requested in accordance with subparagraph (c) of this paragraph.

3. A customs authority of a Party may reject requests for an advance ruling where the additional information requested by it in accordance with subparagraph (c) of paragraph 2 of this Article is not provided within the specified period of time.

4. An advance ruling shall be valid for at least one year from the date of its issuance unless the law, facts, or circumstances supporting that ruling have changed.

5. A customs authority of a Party may modify or revoke an advance ruling:

(a) upon a determination that the advance ruling was based on false or inaccurate information;

(b) if there is a change in the customs laws and regulations consistent with this Agreement; or

(c) if there is a change in a material fact, or circumstances on which the advance ruling is based.

6. A Party may decline to issue an advance ruling to the applicant where the question raised in the application:

(a) is already pending in the applicant's case before any governmental agency, appellate tribunal, or court; or

(b) has already been decided by any appellate tribunal or court.

Article 7.11
Customs Valuation

The customs value of goods traded between the Parties shall be determined in accordance with the customs laws and regulations of the importing Party which are based *inter alia* on the provisions stipulated in Annex 4 to this Agreement.

Article 7.12
Tariff Classification

The Parties shall apply nomenclatures of goods based on the current edition of the Harmonized System to goods traded between them.

Article 7.13
Transit of Goods

1. Each Party shall endeavor to facilitate the customs operations applied to goods in transit from (to) a Party to (from) any third Party.
2. The Parties may mutually recognize identification tools and documents applied by the Parties required for the control of goods and vessels as well as other means of transport in transit.

Article 7.14
Express Consignments

1. Customs authorities of the Parties shall provide expedited customs clearance for express consignments while maintaining appropriate customs control.
2. Each Party shall adopt or maintain facilitated procedures for express consignments. These procedures shall:
   (a) provide for information necessary to release an express consignment to be submitted and processed before the shipment arrives;
   (b) allow a single submission of information covering all goods contained in an express consignment, such as a manifest, through, if possible, electronic means;
   (c) to the extent possible, provide for the release of certain goods with a minimum of documentation;

(d) under normal circumstances, provide for express consignments to be released within the shortest possible time after submission of the necessary customs documents, provided the shipment has arrived;

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

Article 7.15
Perishable Goods

With a view to preventing avoidable loss or deterioration of perishable goods, and provided all regulatory requirements of a Party have been met, each Party shall provide for the release of perishable goods in an expedited manner.

Article 7.16
Temporary Admission of Goods, Inward and Outward Processing

In accordance with international standards customs authorities of the Parties shall endeavour to facilitate the performance of customs operations for the customs procedure for temporary admission of goods and goods temporary imported and exported for inward or outward processing.

Article 7.17
Preshipment Inspection

1. Preshipment inspection activities are all activities relating to the verification of the quality, the quantity, the price, including currency exchange rate and financial terms of goods to be exported to the territory of the Party.

2. The Parties shall not require the use of pre-shipment inspections in relation to tariff classification and customs valuation.

3. Without prejudice to the rights of Parties to use other types of preshipment inspection not covered by paragraph 2 of this Article the Parties are encouraged not to introduce or apply new requirements regarding preshipment inspection and, to the extent possible, eliminate existing requirements in order to facilitate trade between the Parties.

Article 7.18
Customs Agents

The customs laws and regulations of each Party shall enable declarants to submit their customs declaration without requiring mandatory recourse to the services of customs agents.

Article 7.19
Automation

1. The customs authorities of the Parties shall, to the extent possible, ensure that customs operations may be performed with the use of information systems and information technologies, including those based on electronic means of communication provided that all information security measures are ensured.
2. The central customs authorities of the Parties shall, to the extent possible, provide declarants an opportunity to declare goods in electronic form and make electronic systems accessible to customs users.

Article 7.20
Confidentiality

All information provided in accordance with this Chapter, excluding statistics, shall be treated by the Parties as confidential in accordance with the respective laws and regulations of the Parties. It shall not be disclosed by the authorities of the Parties without the permission of the person or authority of the Party providing such information except to the extent that it may be required to be disclosed in the context of judicial proceedings.

Article 7.21
Review and Appeal

Each Party shall ensure the possibility of administrative review of customs decisions affecting rights of interested person and judicial appeal against such decisions in accordance with the laws and regulations of such Party.

Article 7.22
Penalties

1. Each Party shall adopt or maintain measures that allow for the imposition of administrative penalties for violations of its customs laws and

regulations during importation and exportation, including provisions on tariff classification, customs valuation, determination of country of origin and obtaining preferential tariff treatment under this Agreement.

2. Each Party shall ensure that penalties for a breach of a customs law, regulation, or procedural requirement are imposed only on the person(s) responsible for the breach under its laws.

3. The penalty imposed shall depend on the facts and circumstances of the case and shall be commensurate with the degree and severity of the breach.

4. Each Party shall ensure that it maintains measures to avoid:

(a) conflicts of interest in the assessment and collection of penalties and duties; and

(b) creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 3 of this Article.

5. Each Party shall ensure that when a penalty is imposed for a breach of customs laws, regulations, or procedural requirements, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed.

6. When a person voluntarily discloses to a Parties' customs administration the circumstances of a breach of a customs law, regulation, or procedural requirement prior to the discovery of the breach by the customs administration, the Party is encouraged to, where appropriate, consider this fact as a potential mitigating factor when establishing a penalty for that person.

Article 7.23
Special Transitional Period for I.R. Iran

The EAEU Member States and the EAEU shall refrain from raising any claims under Articles 7.10, 7.11 and 7.14 of this Chapter for the period of 12 months from the date of entry into force of this Agreement.

CHAPTER 8. DISPUTE SETTLEMENT

Article 8.1
Objectives

The objective of this Chapter is to provide for an effective and transparent process for the settlement of disputes arising under this Agreement.

Article 8.2
Definitions

For the purposes of this Chapter, the following definitions shall be applied:

(a) **"Complainant"** means a disputing Party to have filed a request for dispute settlement proceedings under Article 8.5 or Article 8.6 of this Agreement;

(b) **"disputing Parties"** means the complaining Party (Complainant) and the responding Party (Respondent). The EAEU Member States and the EAEU may act jointly or individually as a disputing Party. In the latter case, if a measure is taken by the EAEU, it shall be a disputing Party, and if a measure is taken by a EAEU Member State, the concerned State shall be a disputing Party;

(c) **"notification"** means an official document with information on ongoing events and procedures, which shall be sent by the Parties in cases provided for in this Chapter;

(d) **"Respondent"** means a disputing Party to have received a request for dispute settlement proceedings under Article 8.5 or Article 8.6 of this Agreement.

Article 8.3
Scope and coverage

1. Except as otherwise provided for in this Agreement, the provisions of this Chapter shall apply to settlement of disputes arising from the interpretation and/or application of this Agreement, the failure of another Party to carry out its obligations under this Agreement.

2. Provisions of this Chapter shall not be applied in respect of Chapters 4, and 5 of this Agreement within 6 months from the date of entry into force of this Agreement and in respect of Chapter 7 of this Agreement – within 7 months from the entry into force of this Agreement.

Article 8.4
Exchange of information and *amicus curiae*

1. The distribution among the EAEU Member States and the EAEU of any procedural and informational documents related to any dispute arising under this Agreement shall not be viewed as a violation of the provisions of confidentiality under this Agreement and/or international obligations of the EAEU and the EAEU Member States.
2. Any EAEU Member State and the EAEU having substantial interest in a matter in dispute may have an opportunity to be heard and to make written submissions to the Arbitral Panel as *amicus curiae.*

Article 8.5
Good Offices, Conciliation or Mediation

1. The disputing Parties may at any time agree to good offices, conciliation or mediation. Procedures for good offices, conciliation or mediation may begin at any time and be terminated at any time upon the request by either disputing Party.
2. If the disputing Parties so agree, good offices, conciliation or mediation may continue while the proceedings of the Arbitral Panel provided for in this Chapter are in progress.
3. Proceedings involving good offices, conciliation and mediation, and in particular positions taken by the disputing Parties during those proceedings, shall be confidential and without prejudice to the rights of either disputing Party in any further proceeding.

Article 8.6
Consultations

1. Any Party may request consultations with any other Party with respect to any matter arising under this Agreement, which falls under the requirements of Article 8.3 of this Agreement. The Parties shall make every attempt to reach a mutually satisfactory solution through consultations for any matter raised in accordance with this Chapter.
2. A request for consultations shall be made in writing via the designated Contact Point under this Agreement as well as to the Joint Committee. The requesting Party shall circulate the request to the other Parties respectively via designated contact points. The request shall set out the reasons for it, including identification of any measure or other matter at issue and an

indication of the legal basis for the request (relevant provisions of this Agreement).

3. Upon the receipt of the request for consultations the Respondent shall:

(a) reply to the request in writing within 10 days from the date of the receipt by its contact point; and

(b) enter into consultations in good faith within 30 days, or within 10 days in cases of urgency, including those concerning perishable goods, from the date of the receipt of the request with a view to reaching a prompt and mutually satisfactory solution of the matter.

4. Periods of time set in the paragraph 3 of this Article may be changed by mutual agreement of the disputing Parties.

5. The consultations shall be confidential and without prejudice to rights of either disputing Party in any further proceedings or under Article 8.4 of this Agreement.

6. A disputing Party may request the other disputing Party to make available governmental officials, experts and representatives of relevant regulatory and expert bodies having expertise in the matter subject to consultations. The Party receiving the request shall make all attempts to fulfill it.

7. Consultations shall take place, unless otherwise agreed by the disputing Parties, on the territory of the Respondent. Consultations may be held fully or partially by means of remote communication, including, *inter alia*, video conference, upon mutual consent by the disputing Parties.

Article 8.7
Establishment of Arbitral Panel

1. The Complainant may request the establishment of an Arbitral Panel:

(a) if the Respondent does not comply with the periods of time set in accordance with Article 8.6 of this Agreement; or

(b) if the disputing Parties fail to settle the dispute through consultations within 60 days, or within 20 days in case of urgency, including those concerning perishable goods, from the date of receipt of the request for such consultations.

2. The request for the establishment of an Arbitral Panel shall be made in writing by the Complainant to the Respondent via the designated Contact Point in accordance with this Agreement as well as to the Joint Committee. The notification on the request for the establishment of an Arbitral Panel shall be circulated to the other Parties by the Complainant in written from via the designated contact points. The request shall indicate whether the

consultations were held, identify the specific measures at issue and provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly.

3. The requirements and procedures specified in this Article may be changed by mutual agreement of the disputing Parties.

Article 8.8
Appointment of Arbitrators

1. The Arbitral Panel shall consist of three members. Within 30 days from receipt of the request to establish an Arbitral Panel by the Respondent, each disputing Party shall appoint an arbitrator and notify the other disputing Party on such appointment in writing via designated contact points. Within 15 days from the appointment of the second arbitrator, the appointed arbitrators shall choose the third arbitrator – the Chair of the Arbitral Panel – who shall not fall under any of the following criteria:

(a) being a national of a EAEU Member State or I.R. Iran; or

(b) having usual place of residence in the territory of a EAEU Member State or I.R. Iran; or

(c) being a national of a state, which does not have diplomatic relations with any of the EAEU Member States or I.R. Iran.

2. If the third arbitrator has not been appointed within the period of time specified in paragraph 1 of this Article, the disputing Parties shall appoint a third arbitrator to be the Chair of the Arbitral Panel by mutual consent.

3. All arbitrators shall:

(a) have expertise and/or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;

(b) be chosen strictly on the basis of objectivity, impartiality, reliability and sound judgment;

(c) be independent of, and not be affiliated with or take instructions from a Party; and

(d) disclose to the disputing Parties any direct or indirect conflicts of interest in respect of the matter at hand.

4. Individuals shall not act as arbitrators for a dispute if they have previously been involved in the dispute with any capacity.

5. If an arbitrator appointed under this Article resigns or becomes unable to act, a successor arbitrator shall be appointed within 15 days in accordance with the procedure as prescribed for the appointment of the original arbitrator and the successor shall have all the powers and duties of the original

arbitrator. Any period of time applicable to the proceeding shall be suspended beginning on the date the arbitrator resigns or becomes unable to act and ending on the date a replacement is selected.

6. The date of establishment of the Arbitral Panel shall be the date of the appointment of the Chair of the Arbitral Panel.

7. The requirements and procedures specified in this Article may be changed by mutual agreement of the disputing Parties.

Article 8.9
Functions of Arbitral Panel

1. The functions of an Arbitral Panel are to make an objective assessment of the dispute before it, including an objective assessment of the facts of the case and the applicability of and conformity with this Agreement, and to make such findings and rulings necessary for the resolution of the dispute referred to it as it deems appropriate as well as to determine at the request of a disputing Party the conformity of any implementing measures and/or relevant suspension of benefits with its final report.

2. The findings and rulings of an Arbitral Panel cannot add to or diminish the rights and obligations of the Parties provided for in this Agreement.

Article 8.10
Proceedings of Arbitral Panel

1. The Arbitral Panel proceedings shall be conducted in accordance with the provisions of this Chapter.

2. Subject to paragraph 1 of this Article, the Arbitral Panel shall establish its own procedures in relation to the rights of the disputing Parties to be heard and its deliberations in consultation with the disputing Parties. The disputing Parties in consultation with the Arbitral Panel may agree to adopt additional rules and procedures not inconsistent with the provisions of this Article.

3. After consulting the disputing Parties, the Arbitral Panel shall as soon as practicable and but not later than within 10 days after its establishment, fix the timetable for the Arbitral Panel process. The timetable shall include precise deadlines for written submissions by the disputing Parties. Modifications to such timetable may be made by mutual agreement of the disputing Parties in consultation with the Arbitral Panel.

4. Upon request of a disputing Party or on its own initiative, the Arbitral Panel may, at its discretion, seek information and/or technical advice from any individual or body which it deems appropriate. However, before the

Arbitral Panel seeks such information and/or advice, it shall inform the disputing Parties. Any information and/or technical advice so obtained shall be submitted to the disputing Parties for comment. Where the Arbitral Panel takes the information and/or technical advice into account in the preparation of its report, it shall also take into account any comment by the disputing Parties on the information and/or technical advice.

5. The Arbitral Panel shall make its procedural decisions, findings and rulings by consensus, provided that where the Arbitral Panel is unable to reach consensus such procedural decisions, findings and rulings may be made by majority vote. The Arbitral Panel shall not disclose which arbitrators are associated with majority or minority opinions.

6. The Arbitral Panel shall meet in closed session. The disputing Parties shall be present at the meetings only when invited by the Arbitral Panel to appear before it.

7. The hearings of the Arbitral Panel shall be closed to the public, unless the disputing Parties agree otherwise.

8. The disputing Parties shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings. Any information provided or written submission made by a disputing Party to the Arbitral Panel, including any comment on the descriptive part of the initial report and response to the questions put by the Arbitral Panel, shall be made available to the other disputing Party.

9. The deliberations of the Arbitral Panel and the documents submitted to it shall be kept confidential.

10. Nothing in this Chapter shall preclude a disputing Party from disclosing statements of its own positions to the public. A disputing Party shall treat as confidential information submitted by the other disputing Party to the Arbitral Panel which that other disputing Party has designated as confidential. A disputing Party shall also, upon request of a Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

11. The venue for hearings shall be decided by mutual agreement of the disputing Parties. If there is no agreement, the venue shall alternate between the capitals of the disputing Parties with the first hearing to be held in the capital of the Respondent.

Article 8.11
Terms of Reference of Arbitral Panel

Unless the disputing Parties agree otherwise within 20 days from the date of receipt of the request for the establishment of the Arbitral Panel, the terms of reference shall be: "To examine, in the light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an Arbitral Panel pursuant to Article 8.7 of this Agreement and to make findings and rulings of law and fact together with the reasons therefore for the resolution of the dispute.".

Article 8.12
Termination or suspension of proceedings

1. The Arbitral Panel shall be terminated upon the joint request of the disputing Parties. In such event, the disputing Parties shall jointly notify the Chair of the Arbitral Panel and the Joint Committee.
2. The Arbitral Panel shall, upon the joint request of the disputing Parties, suspend its work at any time for a period not exceeding 12 consecutive months from the date of receipt of such joint request. In such event, the disputing Parties shall jointly notify the Chair of the Arbitral Panel. Within this period, either disputing Party may authorize the Arbitral Panel to resume its work by notifying the Chair of the Arbitral Panel and the other disputing Party. In that event, all relevant periods of time set out in this Chapter shall be extended by the amount of time that the work has been suspended for. If the work of the Arbitral Panel has been suspended for more than 12 consecutive months, the Arbitral Panel shall be terminated.
3. The authority for establishment of a new Arbitral Panel by the original disputing Parties on the same matter referred to in the request for the establishment of the original Arbitral Panel shall lapse unless the disputing Parties agree otherwise.

Article 8.13
Reports of Arbitral Panel

1. The reports of the Arbitral Panel shall be drafted without presence of the disputing Parties and shall be based on the relevant provisions of this Agreement, the submissions and arguments of the disputing Parties and any information and/or technical advice provided to it in accordance with paragraph 4 of Article 8.10 of this Agreement.

2. The Arbitral Panel shall issue its initial report within 90 days, or 60 days in cases of urgency, including those concerning perishable goods, from the date of establishment of the Arbitral Panel. The initial report shall contain, *inter alia*, both the descriptive sections and the Arbitral Panel's findings and conclusions.
3. In exceptional circumstances, if the Arbitral Panel considers it cannot issue its initial report within the periods of time specified in paragraph 2 of this Article, it shall inform the disputing Parties in writing of the reasons for the delay together with an estimate of the period within which it will issue its initial report. Any delay shall not exceed a further period of 30 days unless the disputing Parties agree otherwise.
4. A disputing Party may submit written comments on the initial report to the Arbitral Panel within 15 days of receiving the initial report unless the disputing Parties agree otherwise.
5. After considering any written comment by the disputing Parties and making any further examination it considers necessary, the Arbitral Panel shall present to the disputing Parties its final report within 30 days of issuance of the initial report, unless the disputing Parties agree otherwise.
6. If in its final report, the Arbitral Panel finds that a disputing Party's measure violates this Agreement, it shall include in its rulings a requirement to remove the violation.
7. The disputing Parties shall release the final report of the Arbitral Panel as a public document within 15 days from the date of its issuance, subject to the protection of confidential information, unless any disputing Party objects. In this case the final report shall still be released for all Parties to this Agreement.
8. The rulings of the final report of the Arbitral Panel shall be final and binding for the disputing Parties with regard to a particular dispute.

Article 8.14
Implementation

1. The disputing Parties shall immediately comply with the rulings of the Arbitral Panel. Where it is not practicable to comply immediately, the disputing Parties shall comply with the rulings within a reasonable period of time. The reasonable period of time shall be mutually determined by the disputing Parties. Where the disputing Parties fail to agree on the reasonable period of time within 45 days of the issuance of the Arbitral Panel's final report, either disputing Party may refer the matter to the original Arbitral

Panel, which shall determine the reasonable period of time after consulting with the disputing Parties.

2. Where there is disagreement between the disputing Parties as to whether a disputing Party has eliminated the non-conformity as determined in the report of the Arbitral Panel within the reasonable period of time as determined pursuant to this Article, the other disputing Party may refer the matter to the original Arbitral Panel.

3. The Arbitral Panel shall issue its report within 60 days from the date on which the matter referred to in paragraph 1 or 2 of this Article was submitted for its consideration. The report shall contain the determination of the Arbitral Panel and the reasons for its determination. When the Arbitral Panel considers that it cannot issue its report within this period of time, it shall inform the disputing Parties in writing of the reasons for the delay together with an estimate of the period within which it will issue its report. Any delay shall not exceed a further period of 30 days unless the disputing Parties agree otherwise.

4. The disputing Parties may at all times continue to seek mutually satisfactory resolution on the implementation of the final report of the Arbitral Panel.

Article 8.15
Compensation and suspension of benefits

1. If a disputing Party does not comply with the rulings of the Arbitral Panel within the reasonable period of time determined in accordance with Article 8.14 of this Agreement, or notifies the other disputing Party that it does not intend to do so, and/or if the original Arbitral Panel determines that a disputing Party did not comply with the rulings of the Arbitral Panel in accordance with Article 8.14 of this Agreement, such disputing Party shall, if so requested by the other disputing Party, enter into consultations with a view to agreeing on a mutually acceptable compensation. If no such agreement has been reached within 20 days from the receipt of the request, the other disputing Party shall be entitled to suspend the application of benefits granted under this Agreement in respect of the Respondent but only equivalent to those affected by the measure that the Arbitral Panel has found not to be in conformity with this Agreement.

2. In considering what benefits to suspend, a disputing Party should first seek to suspend benefits in the same sector or sectors as that affected by the measure that the Arbitral Panel has found not to be in conformity with this Agreement. If such disputing Party considers that it is not practicable or

effective to suspend benefits in the same sector or sectors it may suspend benefits in other sectors.

3. A disputing Party shall notify the other disputing Party of the benefits which it intends to suspend, the grounds for such suspension and when suspension will commence at least 30 days before the date on which the suspension is due to take effect. Within 15 days from the receipt of such notification, the other disputing Party may request the original Arbitral Panel to rule on whether the benefits which a disputing Party intends to suspend are equivalent to those affected by the measure found not to be in conformity with this Agreement, and whether the proposed suspension is in accordance with paragraphs 1 and 2 of this Article. The rulings of the Arbitral Panel shall be given within 45 days from the receipt of such request and shall be final and binding to the disputing Parties. Benefits shall not be suspended until the Arbitral Panel has issued its rulings.

4. Compensation and/or suspension of benefits shall be temporary and shall not be preferred to full elimination of the non-conformity as determined in the final report of the Arbitral Panel. Compensation and/or suspension shall only be applied by a disputing Party until the measure found not to be in conformity with this Agreement has been withdrawn or amended so as to bring it into conformity with this Agreement, or until the disputing Parties have resolved the dispute otherwise.

5. Upon request of a disputing Party, the original Arbitral Panel shall rule on the conformity with the final report of any implementing measure adopted after the suspension of benefits and, in light of such rulings, whether the suspension of benefits should be terminated or modified. The rulings of the Arbitral Panel shall be made within 30 days from the date of the receipt of such request.

Article 8.16
Expenses

1. Unless the disputing Parties agree otherwise:

   (a) each disputing Party shall bear the costs of its appointed arbitrator, its own expenses and legal costs; and

   (b) the costs of the Chair of the Arbitral Panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the disputing Parties.

2. Upon request of a disputing Party, the Arbitral Panel may decide on the expenses referred to in subparagraph (b) of paragraph 1 of this Article taking into account the particular circumstances of the case.

Article 8.17
Language

1. All proceedings and documents pursuant to this Chapter shall be in English.

2. Any document submitted for use in the proceedings pursuant to this Chapter shall be in English. If any original document is not in English, the disputing Party submitting it shall provide an English translation of such document.

CHAPTER 9. FINAL PROVISIONS

Article 9.1
Annexes and additional protocols

All annexes and additional protocols to this Agreement shall be regarded as integral part of this Agreement.

Article 9.2
Entry into force

This Agreement shall enter into force 60 days from the date of receipt of the last written notification certifying that the EAEU Member States and I.R. Iran have completed their respective internal legal procedures required by national law, including the adoption of a decision on the expression of consent of the EAEU to be bound by an international treaty between the EAEU and a third party in accordance with Article 7 of the Treaty on the EAEU. Such notifications shall be made between the Eurasian Economic Commission and I.R. Iran.

Article 9.3
Amendments

This Agreement may be amended by mutual written consent of the Parties. All amendments shall constitute an integral part of this Agreement. All amendments shall enter into force according to the provisions of Article 9.2 of this Agreement.

Article 9.4
Accession of a New Member State of the EAEU

1. The Eurasian Economic Commission shall promptly notify I.R. Iran of any third country receiving the status of the candidate for membership in the EAEU and of any accession to the EAEU.
2. A new Member State of the EAEU shall accede to this Agreement as mutually agreed upon by the Parties. Such accession shall be done through an additional protocol to this Agreement.

Article 9.5
Withdrawal and termination

Each Party may withdraw from this Agreement by giving a six-month advance notice in writing to the other Party.

This Agreement shall terminate for any EAEU Member State which withdraws from the Treaty on the EAEU on the same date as the withdrawal takes effect. I.R. Iran shall be notified in writing by the Eurasian Economic Union of such withdrawal six months in advance. In case of such a withdrawal from the Agreement each Party may propose to amend this Agreement in accordance with the procedure established by Article 9.3 of this Agreement.

This Agreement will be in force for the period of three years unless the Parties agree on the continuation of its application as it is provided for in Article 1.3 of this Agreement.

Done at Astana, on this 17th day of May 2018, corresponding to 27th day of Ordibehesht of 1397 of Iranian Calendar, in two originals in the English language, both texts being equally authentic.

For the Republic of Armenia

For the Islamic Republic of Iran

For the Republic of Belarus

For the Republic of Kazakhstan

For the Kyrgyz Republic

For the Russian Federation

For the Eurasian Economic Union

ANNEX 1
SCHEDULES OF TARIFF COMMITMENTS

(a) In accordance with paragraph 2 of Article 2.3 of this Agreement a Party shall apply preferential customs duty rates to originating goods of the other Party according to the following formula:

$$\textbf{Preferential customs duty rate} = \textbf{MFN applied rate} * \frac{(100\% - \text{Reduction})}{100\%}$$

where:

"Reduction" is the respective value referred to in column (4) of this Annex and means the percentage reduction applied for calculation of a preferential customs duty rate.

"MFN applied rate" means a rate of a customs duty applied by a Party with respect to a particular good of any third country on MFN basis. For the EAEU and its Member States the most-favoured-nation applied rate of customs duty is the rate for the same good provided for under the Common Customs Tariff of the EAEU.

(b) When calculating a preferential customs duty rate, it shall be rounded down to one decimal place.

(c) For information purposes MFN applied rate as of 2017 is provided in column (3).

(d) The preferential customs duty rate applied by the Islamic Republic of Iran shall not be less than 4%.

(e) In no case a rate of a preferential customs duty applied by a Party with respect to an originating good listed in this Annex shall be higher than the respective bound agreed rate referred to in column (5) of this Annex.

(f) "Code of nomenclature" and "Description" in columns (1) and (2) refer to the relevant code of a Party`s applied nomenclature and its corresponding description[28] as of 01 July 2017.

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[28]For greater certainty, in respect of the EAEU the applied nomenclature and its corresponding description refer to the Foreign Economic Activity Commodity Nomenclature of the EAEU, approved by the Decision of the Eurasian Economic Commission Council dated July 16, 2012 No.54 with amendments and additions as of 01 July 2017.
In respect of the Islamic Republic of Iran, the applied nomenclature and its corresponding description refer to the Iran Export & Import Regulation Act 2016-2017, The Executive Ordinance of Law on Export-Import Regulations and Customs Tariff Tables Based on the Harmonized Commodity Description and Coding System effective as of 01 July 2017

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
1	0302 11 200 0	– – – Of the species Oncorhynchus mykiss, with head and gills, without guts, weighing more than 1.2 kg each piece, or without head, gills and guts, weighing more than 1 kg each piece.	4,4%	25%	3,3%
2	0302 99 000 1	– – – Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar)	4,4%	25%	3,3%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		and Danube salmon (Hucho hucho)			
3	0306 17 100 0	– – – Smoked, in shell or not, whether or not cooked before or during the smoking process	5%, but not less than 0,1 euro per 1 kg	100%	0,0%
4	0306 17 920 0	– – – – Shrimps of the genus Penaeus	3,0%	100%	0,0%
5	0306 17 930 0	– – – – Shrimps of the family Pandalidae, other than of the genus Pandalus	3,0%	100%	0,0%
6	0306 17 940 0	– – – – Shrimps of the genus Crangon, other than of the species Crangon crangon	5,0%	100%	0,0%
7	0306 17 990 0	– – – – Other	3,0%	100%	0,0%
8	0406 40 900 0	– – Other	15%, but not less than 0,3 euro per 1 kg	100%	0,0%
9	0602 90 500 0	– – – – Other outdoor plants:	5,0%	50%	2,5%
10	0602 90 910 0	– – – – – Flowering plants with buds or flowers, excluding cacti	5,0%	50%	2,5%
11	0602 90 990 0	– – – – – other	5,0%	50%	2,5%
12	0603 11 000 0	– – Roses	5%, but	50%	2,5%,

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			not less than 0,3 euro per 1 kg		but not less 0,15 euro per 1 kg
13	0603 14 000 0	– – Chrysanthemums	5%, but not less than 0,3 euro per 1 kg	50%	2,5%, but not less 0,15 euro per 1 kg
14	0603 15 000 0	– – Lilies (Lilium spp.)	5%, but not less than 0,3 euro per 1 kg	50%	2,5%, but not less 0,15 euro per 1 kg
15	0603 19 100 0	– – – Gladioli	5%, but not less than 0,3 euro per 1 kg	50%	2,5%, but not less 0,15 euro per 1 kg
16	0701 90 500 0	– – – new, from 1 January to 30 June	10,0%	25%	7,5%
17	0701 90 900 0	– – – Other	10,0%	25%	7,5%
18	0702 00 000 1	– From 1 January to 31 March	10%, but not less than 0,053	40%	6,0%, but not less 0,032

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
			euro per 1 kg		euro for 1 kg
19	0702 00 000 2	– From 1 April to 30 April	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
20	0702 00 000 3	– From 1 May to 14 May	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
21	0702 00 000 4	– From 15 May to 31 May	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
22	0702 00 000 5	– From 1 June to 30 September	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
23	0702 00 000 6	– From 1 October to 31 October	10%, but not	25%	7,5%, but not

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			less than 0,053 euro per 1 kg		less 0,04 euro per 1 kg
24	0702 00 000 7	– From 1 November to 20 December	10%, but not less than 0,053 euro per 1 kg	40%	6,0%, but not less 0,032 euro for 1 kg
25	0702 00 000 9	– From 21 December to 31 December	10%, but not less than 0,053 euro per 1 kg	40%	6,0%, but not less 0,032 euro for 1 kg
26	0703 10 190 0	– – – Other	10,0%	100%	0,0%
27	0704 10 000 0	– Cauliflowers and broccoli	11,0%	100%	0,0%
28	0704 90 100 1	– – – White cabbages	13,0%	25%	9,8%
29	0704 90 100 9	– – – Other	13,0%	25%	9,8%
30	0704 90 900 0	– – Other	11,0%	25%	8,3%
31	0705 11 000 0	– – Cabbage lettuce (head lettuce)	15,0%	100%	0,0%
32	0705 19 000 0	– – Other	15,0%	100%	0,0%
33	0706 10 000 1	– – Carrots	12,0%	25%	9,0%
34	0706 90 900 1	– – – Salad beetroot	12,0%	25%	9,0%
35	0707 00 050 1	– – From 1 January to the end of February	10%, but not less than 0,053	50%	5,0%, but not less 0,027

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
			euro per 1 kg		euro per 1 kg
36	0707 00 050 2	– – From 1 March to 30 April	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
37	0707 00 050 3	– – From 1 May to 15 May	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
38	0707 00 050 4	– – From 16 May to 30 September	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
39	0707 00 050 5	– – From 1 October to 31 October	15%, but not less than 0,08 euro per 1 kg	25%	11,3%, but not less 0,06 euro per 1 kg
40	0707 00 050 6	– – From 1 November to 10 November	10%, but not less than	50%	5,0%, but not less

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			0,053 euro per 1 kg		0,027 euro per 1 kg
41	0707 00 050 9	– – From 11 November to 31 December	10%, but not less than 0,053 euro per 1 kg	50%	5,0%, but not less 0,027 euro per 1 kg
42	0709 30 000 0	– Aubergines (eggplants)	10,0%	75%	2,5%
43	0709 40 000 0	– Celery other than celeriac	12,0%	100%	0,0%
44	0709 60 100 1	– – – From 1 April to 30 September	10,0%	50%	5,0%
45	0709 60 990 0	– – – Other	12,0%	50%	6,0%
46	0709 93 100 0	– – – Courgettes	10,0%	50%	5,0%
47	0709 93 900 0	– – – Other	10,0%	50%	5,0%
48	0709 99 100 0	– – – Salad vegetables, other than lettuce (Lactuca sativa) and chicory (Cichorium spp.)	10,0%	100%	0,0%
49	0709 99 900 0	– – – Other	10,0%	65%	3,5%
50	0802 51 000 0	– – In shell	5,0%	100%	0,0%
51	0802 52 000 0	– – Shelled	5,0%	100%	0,0%
52	0804 10 000 0	– Dates	5,0%	100%	0,0%
53	0804 20 100 0	– – Fresh	5,0%	25%	3,8%
54	0804 20 900 0	– – Dried	5,0%	50%	2,5%
55	0805 10 200 0	– – Sweet oranges, fresh	5%, but not less than	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
			0,017 euro per 1 kg		
56	0805 10 800 0	– – Other	5%, but not less than 0,017 euro per 1 kg	100%	0,0%
57	0805 29 000 0	– – Other	5%, but not less than 0,015 euro per 1 kg	100%	0,0%
58	0805 50 100 0	– – Lemons (Citrus limon, Citrus limonum)	5%, but not less than 0,015 euro per 1 kg	100%	0,0%
59	0805 50 900 0	– – Limes (Citrus aurantifolia, Citrus latifolia)	5,0%	100%	0,0%
60	0806 10 100 0	– – Table grapes	5,0%	50%	2,5%
61	0806 10 900 0	– – Other	5,0%	50%	2,5%
62	0806 20 100 0	– – Currants	5,0%	100%	0,0%
63	0806 20 300 0	– – Sultanas	5,0%	100%	0,0%
64	0806 20 900 0	– – Other	5,0%	100%	0,0%
65	0807 19 000 0	– – Other	5,0%	25%	3,8%
66	0808 10 800 1	– – – From January 1 to March 31	0,036 euro per 1 kg	40%	0,022 euro for 1 kg

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
67	0808 10 800 2	– – – From April 1 to June 30	0,031 euro per 1 kg	40%	0,019 euro for 1 kg
68	0808 10 800 3	– – – From July 1 to July 31	0,036 euro per 1 kg	25%	0,027 euro per 1 kg
69	0808 10 800 6	– – – – Other	0,068 euro per 1 kg	25%	0,051 euro per 1 kg
70	0808 10 800 8	– – – – Other	0,055 euro per 1 kg	25%	0,041 euro per 1 kg
71	0810 50 000 0	– Kiwifruit	0,0%	0%	0,0%
72	0810 90 750 0	– – Other	5,0%	50%	2,5%
73	0813 40 950 0	– – Other	5,0%	25%	3,8%
74	1704 10 100 0	– – Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose)	10%, but not less than 0,6 euro per 1 kg	100%	0,0%
75	1806 31 000 0	– – Filled	0,2 euro per 1 kg	100%	0,0%
76	1806 32 900 0	– – – Other	0,2 euro per 1 kg	100%	0,0%
77	1806 90 190 0	– – – – Other	0,28 euro per 1 kg	100%	0,0%
78	1806 90 390 0	– – – – Not filled	0,28 euro per 1 kg	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
79	1806 90 500 2	– – – Toffee, caramel and other similar sweets	0,28 euro per 1 kg	100%	0,0%
80	1806 90 600 0	– – Spreads containing cocoa	0,28 euro per 1 kg	100%	0,0%
81	1806 90 900 0	– – Other	10,0%	100%	0,0%
82	1905 31 990 0	– – – – – – Other	12%, but not less than 0,1 euro per 1 kg	100%	0,0%
83	1905 32 050 0	– – With a water content exceeding 10% by weight	11%, but not less than 0,11 euro per 1 kg	100%	0,0%
84	1905 32 110 0	– – – – – – In immediate packings of a net content not exceeding 85 g	0,11 euro per 1 kg	100%	0,0%
85	1905 32 190 0	– – – – – – Other	0,11 euro per 1 kg	100%	0,0%
86	1905 32 990 0	– – – – – – Other	0,11 euro per 1 kg	100%	0,0%
87	2002 90 190 0	– – – In immediate packings of a net content not exceeding 1 kg	11%, but not less than 0,055 euro per 1 kg	25%	8,3%, but not less 0,042 euro per 1

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
					kg
88	2002 90 310 0	– – – In immediate packings of a net content exceeding 1 kg	11%, but not less than 0,054 euro per 1 kg	25%	8,3%, but not less 0,041 euro per 1 kg
89	2002 90 390 0	– – – In immediate packings of a net content not exceeding 1 kg	11%, but not less than 0,054 euro per 1 kg	25%	8,3%, but not less 0,041 euro per 1 kg
90	2002 90 910 0	– – – In immediate packings of a net content exceeding 1 kg	11%, but not less than 0,054 euro per 1 kg	25%	8,3%, but not less 0,041 euro per 1 kg
91	2002 90 990 0	– – – In immediate packings of a net content not exceeding 1 kg	11%, but not less than 0,054 euro per 1 kg	25%	8,3%, but not less 0,041 euro per 1 kg
92	2007 99 310 0	– – – – – Of cherries	10,0%	25%	7,5%
93	2009 12 000 1	– – – – – – – – In packings of a net content not exceeding 0.35 litres,	10%, but not less than 0,046	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		for infants and young children	euro per 1 litre		
94	2009 12 000 8	– – – – Other	10%, but not less than 0,046 euro per 1 litre	100%	0,0%
95	2009 31 590 9	– – – – – – Other	10%, but not less than 0,046 euro per 1 litre	100%	0,0%
96	2009 31 990 9	– – – – – – Other	10%, but not less than 0,046 euro per 1 litre	100%	0,0%
97	2009 61 100 2	– – – – In packings of a net content not exceeding 0.35 litres, for infants and young children	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
98	2009 61 100 7	– – – – – Other	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
99	2009 69 190 0	– – – – Other	12%, but not	50%	6,0%, but not

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			less than 0,056 euro per 1 litre		less 0,028 euro per 1 l
100	2009 69 510 1	– – – – – – Of a value exceeding 30 Euro per 100 kg net weight, in barrels, tanks, flexi-tanks with a capacity exceeding 40 kg	0,0%	0%	0,0%
101	2009 69 510 9	– – – – – – Other	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
102	2009 69 900 0	– – – – – Other	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
103	2009 71 200 1	– – – – Of a value exceeding 18 Euro per 100 kg net weight, in packings of a net content not exceeding 0.35 litres, for infants and young children	12%, but not less than 0,056 euro per 1 litre	25%	9,0%, but not less 0,042 euro per 1 l
104	2009 71 200 2	– – – – – Concentrated, of a value exceeding 30	10,0%	25%	7,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		Euro per 100 kg net weight, in barrels, tanks, flexi-tanks with a capacity not exceeding 40 kg			
105	2009 71 200 8	– – – – – Other	13%, but not less than 0,06 euro per 1 litre	25%	9,8%, but not less 0,045 euro per 1 l
106	2009 71 990 1	– – – – Concentrated, of a value exceeding 30 Euro per 100 kg net weight, in barrels, tanks, flexi-tanks with a capacity not exceeding 40 kg	8%, but not less than 0,04 euro per 1 litre	25%	6,0%, but not less 0,03 euro per 1 l
107	2009 71 990 9	– – – – Other	14%, but not less than 0,065 euro per 1 litre	25%	10,5%, but not less 0,049 euro per 1 l
108	2009 79 110 0	– – – – Of a value not exceeding 22 Euro per 100 kg net weight	12%, but not less than 0,056 euro per 1 litre	25%	9,0%, but not less 0,042 euro per 1 l
109	2009 79 190 2	– – – – – Concentrated, of a value exceeding 30 Euro per 100 kg net	10%, but not less than 0,05	25%	7,5%, but not less 0,038

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		weight, in barrels, tanks, flexi-tanks with a capacity exceeding 40 kg	euro per 1 litre		euro per 1 l
110	2009 79 190 3	– – – – – – Concentrated, of a value exceeding 30 Euro per 100 kg net weight, in barrels, tanks, flexi-tanks with a capacity not exceeding 40 kg	10,0%	25%	7,5%
111	2009 79 190 8	– – – – – – Other	11%, but not less than 0,05 euro per 1 litre	25%	8,3%, but not less 0,038 euro per 1 l
112	2009 79 300 1	– – – – – – Concentrated, of a value exceeding 30 Euro per 100 kg net weight, in barrels, tanks, flexi-tanks with a capacity exceeding 40 kg	10%, but not less than 0,05 euro per 1 litre	25%	7,5%, but not less 0,038 euro per 1 l
113	2009 79 300 9	– – – – – – Other	13%, but not less than 0,06 euro per 1 litre	25%	9,8%, but not less 0,045 euro per 1 l
114	2009 79 910 0	– – – – – – With a sugar content	13%, but not	25%	9,8%, but not

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		exceeding 30% by weight	less than 0,06 euro per 1 litre		less 0,045 euro per 1 l
115	2009 90 190 8	– – – – – Other	10%, but not less than 0,046 euro per 1 litre	25%	7,5%, but not less 0,035 euro per 1 l
116	2009 90 210 0	– – – – Of a value not exceeding 30 Euro per 100 kg net weight	10%, but not less than 0,046 euro per 1 litre	25%	7,5%, but not less 0,035 euro per 1 l
117	2009 90 290 8	– – – – – Other	13%, but not less than 0,06 euro per 1 litre	25%	9,8%, but not less 0,045 euro per 1 l
118	2009 90 310 0	– – – – Of a value not exceeding 18 Euro per 100 kg net weight and with an added sugar content exceeding 30% by weight	14%, but not less than 0,065 euro per 1 litre	25%	10,5%, but not less 0,049 euro per 1 l
119	2009 90 390 9	– – – – – Other	14%, but not less than 0,065 euro per	25%	10,5%, but not less 0,049 euro

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			1 litre		per 1 l
120	2009 90 410 7	– – – – – – – – – – Other	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
121	2009 90 510 2	– – – – – In packings of a net content not exceeding 0.35 litres, for infants and young children	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
122	2009 90 510 7	– – – – – – – – – – Other	12%, but not less than 0,056 euro per 1 litre	50%	6,0%, but not less 0,028 euro per 1 l
123	2009 90 730 0	– – – – – – With a sugar content exceeding 30% by weight	10%, but not less than 0,046 euro per 1 litre	50%	5,0%, but not less 0,023 euro per 1 l
124	2009 90 790 0	– – – – – – Not containing added sugar	10%, but not less than 0,046 euro per 1 litre	50%	5,0%, but not less 0,023 euro per 1 l
125	2009 90 940 0	– – – – – – – – Other	10%, but not less than	50%	5,0%, but not less

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			0,046 euro per 1 litre		0,023 euro per 1 l
126	2009 90 980 0	– – – – – – – – Other	10%, but not less than 0,046 euro per 1 litre	50%	5,0%, but not less 0,023 euro per 1 l
127	2501 00 100 0	– Sea water and salt liquors	5,0%	50%	2,5%
128	2520 20 000 0	– Plasters	5,0%	50%	2,5%
129	2529 10 000 0	– Feldspar	5,0%	100%	0,0%
130	2710 19 110 0	– – – – For undergoing a specific process	5,0%	50%	2,5%
131	2710 19 150 0	– – – – For undergoing chemical transformation by a process other than those referred to in sub-subheading 2710 19 110 0	5,0%	50%	2,5%
132	2710 19 210 0	– – – – – – – Jet fuel	5,0%	50%	2,5%
133	2710 19 250 0	– – – – – – – Other	5,0%	50%	2,5%
134	2710 19 290 0	– – – – – – Other	5,0%	50%	2,5%
135	2710 19 310 0	– – – – – – For undergoing a specific process	5,0%	50%	2,5%
136	2710 19 350 0	– – – – – – For undergoing chemical transformation by a process other than those referred to in	5,0%	50%	2,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		subheading 2710 19 310 0			
137	2710 19 421 0	– – – – – – – – – Summer	5,0%	50%	2,5%
138	2710 19 422 0	– – – – – – – – – Winter	5,0%	50%	2,5%
139	2710 19 423 0	– – – – – – – – – Arctic	5,0%	50%	2,5%
140	2710 19 424 0	– – – – – – – – – Off-season	5,0%	50%	2,5%
141	2710 19 425 0	– – – – – – – – – Other	5,0%	50%	2,5%
142	2710 19 426 0	– – – – – – – – Marine fuel with the flashpoint in a closed crucible being of at least 61 °C	5,0%	50%	2,5%
143	2710 19 429 0	– – – – – – – – Other	5,0%	50%	2,5%
144	2710 19 460 0	– – – – – – – With a sulphur content exceeding 0.05 % by weight, but not exceeding 0.2 % by weight	5,0%	50%	2,5%
145	2710 19 480 0	– – – – – – – With a sulphur content exceeding 0.2 % by weight:	5,0%	50%	2,5%
146	2710 19 510 1	– – – – – – – Mazut	5,0%	50%	2,5%
147	2710 19 510 9	– – – – – – – Other	5,0%	50%	2,5%
148	2710 19 550 1	– – – – – – – Mazut	5,0%	50%	2,5%
149	2710 19 550 9	– – – – – – – Other	5,0%	50%	2,5%
150	2710 19 620 1	– – – – – – – – Mazut	5,0%	50%	2,5%
151	2710 19 620 9	– – – – – – – – Other	5,0%	50%	2,5%
152	2710 19 640 1	– – – – – – – – Mazut	5,0%	50%	2,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
153	2710 19 640 9	– – – – – – – – Other	5,0%	50%	2,5%
154	2710 19 660 1	– – – – – – – – Mazut	5,0%	50%	2,5%
155	2710 19 660 9	– – – – – – – – Other	5,0%	50%	2,5%
156	2710 19 680 1	– – – – – – – – Mazut	5,0%	50%	2,5%
157	2710 19 680 9	– – – – – – – – Other	5,0%	50%	2,5%
158	2710 19 710 0	– – – – – – For undergoing a specific process	5,0%	50%	2,5%
159	2710 19 750 0	– – – – – – For undergoing chemical transformation by a process other than those referred to in sub-subheading 2710 19 710 0	5,0%	50%	2,5%
160	2710 19 820 0	– – – – – – – Motor oils, compressor lube oils, turbine lube oils	5,0%	50%	2,5%
161	2710 19 840 0	– – – – – – – Hydraulic oils	5,0%	50%	2,5%
162	2710 19 860 0	– – – – – – – White oils, liquid paraffin	5,0%	50%	2,5%
163	2710 19 880 0	– – – – – – – Gear oils and reductor oils	5,0%	50%	2,5%
164	2710 19 920 0	– – – – – – – Metal-working compounds, mould-release oils, anti-corrosion oils	5,0%	50%	2,5%
165	2710 19 940 0	– – – – – – – Electrical insulating oils	5,0%	50%	2,5%
166	2710 19 980 0	– – – – – – – Other lubricating oils and other oils	5,0%	50%	2,5%
167	2712 20 100 0	– – Synthetic paraffin	5,0%	20%	4,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		wax of a molecular weight of 460 or more but not exceeding 1,560			
168	2712 90 110 0	– – – Crude	5,0%	20%	4,0%
169	2712 90 190 0	– – – Other	5,0%	20%	4,0%
170	2712 90 310 0	– – – – For undergoing a specific process	5,0%	20%	4,0%
171	2712 90 330 0	– – – – For undergoing chemical transformation by a process other than those referred to in sub-subheading 2712 90 310 0	5,0%	20%	4,0%
172	2712 90 390 0	– – – – For other purposes	5,0%	20%	4,0%
173	2712 90 910 0	– – – – Blend of 1-alkenes containing by weight 80% or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	5,0%	20%	4,0%
174	2712 90 990 0	– – – – Other	5,0%	20%	4,0%
175	2818 20 000 0	– Aluminium oxide, other than artificial corundum	0,0%	100%	0,0%
176	3004 20 000 1	– – – Containing as the main active ingredient only:	4,0%	20%	3,2%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		Amikacin or gentamicin, or griseofulvin, or doxycycline, or doxorubicin, or kanamycin, and fusidic acid and its sodium salt, or levomycetin (chloramphenicol) and its salts, or lincomycin, or metacycline, or nystatin, or rifampicin, and cefazolin or cephalexin or cephalothin, or erythromycin base			
177	3004 20 000 3	– – – Containing as the main active ingredient only erythromycin base or kanamycin sulphate	5,0%	20%	4,0%
178	3004 20 000 9	– – – Other	5,0%	20%	4,0%
179	3004 90 000 1	– – – Containing iodine or iodine compounds	5,0%	20%	4,0%
180	3004 90 000 5	– – – Containing iodine or iodine compounds	5,0%	20%	4,0%
181	3208 10 100 0	– – Solutions as defined in note 4 to this Chapter	5,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
182	3208 10 900 0	– – Other	5,0%	100%	0,0%
183	3208 90 110 0	– – – Polyurethane of 2,2′-(tert-butylimino)diethanol and 4,4′-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48% or more of polymer	5,0%	100%	0,0%
184	3208 90 130 0	– – – Copolymer of cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 48% or more of polymer	5,0%	100%	0,0%
185	3208 90 190 1	– – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)]	0,0%	100%	0,0%
186	3208 90 190 9	– – – – Other	5,0%	100%	0,0%
187	3208 90 910 1	– – – – For the industrial assembly of motor vehicles of headings 8701 to	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		8705, their assemblies and units[5)])			
188	3208 90 910 9	– – – – Other	5,0%	100%	0,0%
189	3208 90 990 0	– – – Based on chemically modified natural polymers	5,0%	100%	0,0%
190	3401 11 000 1	– – – Toilet soap (including soap containing medicated products)	6,5% plus 0,02 euro per 1 kg	100%	0,0%
191	3401 11 000 9	– – – Other	8,6%	100%	0,0%
192	3402 11 100 0	– – – Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	6,5%	100%	0,0%
193	3402 11 900 0	– – – Other	6,5%	100%	0,0%
194	3402 20 200 0	– – Surface-active preparations	9,9%	100%	0,0%
195	3402 20 900 0	– – Washing preparations and cleaning preparations	9,9%	100%	0,0%
196	3402 90 100 1	– – – Aqueous solution containing alkylethoxysulphates by weight 30 % or more but not more than 60 %, and alkyl amine oxides by	5,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		weight 5 % or more but not more than 15 %			
197	3402 90 100 8	– – – – Other	9,9%	100%	0,0%
198	3402 90 900 0	– – Washing preparations and cleaning preparations	9,9%	100%	0,0%
199	3506 10 000 0	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5,0%	100%	0,0%
200	3814 00 100 0	– Based on butyl acetate	5,0%	100%	0,0%
201	3814 00 900 0	– Other	5,0%	100%	0,0%
202	3907 30 000 0	– Alkyd resins	4,0%	100%	0,0%
203	3907 50 000 0	– Alkyd resins	4,0%	100%	0,0%
204	3909 10 000 0	– Urea resins; thiourea resins	6,5%	15%	5,5%
205	3909 20 000 0	– Melamine resins	6,5%	15%	5,5%
206	3909 39 000 0	– – Other	6,5%	15%	5,5%
207	3909 40 000 0	– Phenolic resins	6,5%	15%	5,5%
208	3911 10 000 0	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	6,5%	8%	6,0%
209	3911 90 110 0	– – – Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylid	6,5%	8%	6,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		ene-1,4-phenylene), in one of the forms mentioned in note 6 (b) to this Chapter			
210	3911 90 130 0	– – – Poly(thio-1,4-phenylene)	6,5%	8%	6,0%
211	3911 90 190 0	– – – Other	6,5%	8%	6,0%
212	3911 90 920 0	– – – Copolymer of *n*-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer; hydrogenated copolymers of vinyltoluene and α-methylstyrene	6,5%	8%	6,0%
213	3911 90 990 0	– – – Other	6,5%	8%	6,0%
214	3917 21 100 0	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6,5%	50%	3,3%
215	3917 21 900 1	– – – – With fittings attached, for use in civil aircraft[5])	5,0%	50%	2,5%
216	3917 21 900 9	– – – – Other	6,5%	50%	3,3%
217	3917 22 100 0	– – – Seamless and of a length exceeding	6,5%	50%	3,3%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked			
218	3917 22 900 1	– – – – With fittings attached, for use in civil aircraft[5])	5,0%	50%	2,5%
219	3917 22 900 9	– – – – Other	6,5%	50%	3,3%
220	3917 23 100 1	– – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	0,0%	100%	0,0%
221	3917 23 100 9	– – – – Other	6,5%	50%	3,3%
222	3917 23 900 1	– – – – With fittings attached, for use in civil aircraft[5)])	5,0%	50%	2,5%
223	3917 23 900 9	– – – – Other	6,5%	50%	3,3%
224	3917 29 000 1	– – – For use on civil aircraft[5)])	0,0%	100%	0,0%
225	3917 29 000 9	– – – Other	6,5%	50%	3,3%
226	3917 31 000 1	– – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	0,0%	100%	0,0%
227	3917 31 000 2	– – – With fittings attached, for use in civil aircraft[5)])	5,0%	50%	2,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
228	3917 31 000 8	– – – Other	6,5%	50%	3,3%
229	3917 39 000 1	– – – Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not worked	6,5%	20%	5,2%
230	3917 39 000 2	– – – – For the manufacture of aircraft engines[5)])	0,0%	100%	0,0%
231	3917 39 000 3	– – – – – With fittings attached, for use in civil aircraft[5])	5,0%	20%	4,0%
232	3917 39 000 8	– – – – – Other	6,5%	50%	3,3%
233	3919 90 000 0	– Other	7,4%	50%	3,7%
234	3920 1 0230 0	– – – – – Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	6,5%	50%	3,3%
235	3920 10 240 0	– – – – – Stretch film	6,5%	50%	3,3%
236	3920 10 250 0	– – – – – Other	6,5%	50%	3,3%
237	3920 10 280 0	– – – – 0.94 or more	6,5%	50%	3,3%
238	3920 10 400 0	– – – Other	6,5%	50%	3,3%
239	3920 10 810 0	– – – Synthetic paper pulp, in the form of moist sheets made	6,5%	50%	3,3%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent			
240	3920 10 890 0	– – – Other	6,5%	100%	0,0%
241	3920 20 210 1	– – – – Film for the manufacture of electrical capacitors[5])	0,0%	100%	0,0%
242	3921 90 100 0	– – – Of polyesters	6,5%	100%	0,0%
243	3921 90 300 0	– – – Of phenolic resins	6,5%	100%	0,0%
244	3921 90 410 0	– – – – – – High-pressure laminates with a decorative surface on one or both sides	6,5%	100%	0,0%
245	3921 90 430 0	– – – – – – Other	6,5%	100%	0,0%
246	3921 90 490 0	– – – – – Other	6,5%	100%	0,0%
247	3921 90 550 0	– – – Other	6,5%	100%	0,0%
248	3921 90 600 0	– – Of addition polymerisation products:	6,5%	100%	0,0%
249	3921 90 900 0	– – Other	6,5%	100%	0,0%
250	3922 10 000 0	– Baths, shower-baths, sinks and wash-basins	11,9%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
251	3923 21 000 0	– – Of polymers of ethylene	11,9%	100%	0,0%
252	3923 29 100 0	– – – Of poly(vinyl chloride)	11,9%	58%	5,0%
253	3923 29 900 0	– – – Other	11,9%	58%	5,0%
254	3924 10 000 0	– Tableware and kitchenware	11,9%	50%	6,0%
255	3924 90 000 1	– – Of regenerated cellulose	11,9%	50%	6,0%
256	3924 90 000 9	– – Other	11,9%	50%	6,0%
257	3926 90 500 0	– – Perforated buckets and similar articles used to filter water at the entrance to drains	11,9%	50%	6,0%
258	3926 90 920 0	– – – Made from sheet	11,9%	50%	6,0%
259	3926 90 970 1	– – – – Filter elements (including membranes for hemodialysis) for the medical industry	6,5%	50%	3,3%
260	3926 90 970 2	– – – – Cylinders exceeding 5 mm, but not exceeding 8 mm in height, exceeding 12 mm but not exceeding 15 mm in diameter, not optically worked, with a spherical hole at one end, used to produce contact lenses of subheading	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		9001 30 000 0			
261	3926 90 970 3	– – – – Filter elements for the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units5))	10,0%	50%	5,0%
262	3926 90 970 4	– – – – Containers for natural gas designed for a working pressure of 20 MPa or more and intended to be installed on vehicles using natural gas as a fuel5))	0,0%	100%	0,0%
263	3926 90 970 5	– – – – – For the manufacture of aircraft engines and/or civil aircrafts5))	10,0%	100%	0,0%
264	3926 90 970 6	– – – – – Other	0,0%	100%	0,0%
265	3926 90 970 9	– – – – Other	11,9%	58%	5,0%
266	4011 10 000 3	– – With a bore diameter of less than 16 inches	14%, but not less than 3,41 euro per 1 pcs	50%	7,0%, but not less 1,705 euro per 1 pcs
267	4011 10 000 9	– – Other	14%, but not	50%	7,0%, but not

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			less than 3,41 euro per 1 pcs		less 1,705 euro per 1 pcs
268	5407 69 100 0	– – – Unbleached or bleached	8,0%	100%	0,0%
269	5407 69 900 0	– – – Other	8,0%	100%	0,0%
270	5503 20 000 0	– Of polyesters	5,0%	100%	0,0%
271	5701 10 100 0	– – Containing a total of more than 10 % by weight of silk or of waste silk other than noil	10,7%, but not less than 0,38 euro per 1 m²	100%	0,0%
272	5701 10 900 0	– – Other	10,7%, but not less than 0,38 euro per 1 m²	100%	0,0%
273	5701 90 100 0	– – Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	0,38 euro per 1 m²	100%	0,0%
274	5701 90 900 0	– – Of other textile materials	0,38 euro per 1 m²	100%	0,0%
275	5702 10 000 0	– Kelem, Schumacks, Karamanie and similar hand-woven	0,38 euro per 1 m²	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		rugs			
276	5702 20 000 0	– Floor coverings of coconut fibres (coir)	0,38 euro per 1 m^2	100%	0,0%
277	5702 31 100 0	– – – Axminster carpets	0,38 euro per 1 m^2	100%	0,0%
278	5702 31 800 0	– – – Other	0,38 euro per 1 m^2	100%	0,0%
279	5702 32 100 0	– – – Axminster carpets	0,38 euro per 1 m^2	100%	0,0%
280	5702 32 900 0	– – – Other	0,38 euro per 1 m^2	100%	0,0%
281	5702 39 000 0	– – Of other textile materials	0,38 euro per 1 m^2	100%	0,0%
282	5702 41 100 0	– – – Axminster carpets	0,38 euro per 1 m^2	100%	0,0%
283	5702 41 900 0	– – – Other	0,38 euro per 1 m^2	100%	0,0%
284	5702 42 100 0	– – – Axminster carpets	0,25 euro per 1 m^2	100%	0,0%
285	5702 42 900 0	– – – Other	0,25 euro per 1 m^2	100%	0,0%
286	5702 49 000 0	– – Of other textile materials	0,38 euro per 1 m^2	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
287	5702 50 100 0	– – Of wool or fine animal hair	0,38 euro per 1 m²	100%	0,0%
288	5702 50 310 0	– – – Of polypropylene	0,38 euro per 1 m²	100%	0,0%
289	5702 50 390 0	– – – Other	0,38 euro per 1 m²	100%	0,0%
290	5702 50 900 0	– – Of other textile materials	0,38 euro per 1 m²	100%	0,0%
291	5702 91 000 0	– – Of wool or fine animal hair	0,38 euro per 1 m²	100%	0,0%
292	5702 92 100 0	– – – Of polypropylene	0,38 euro per 1 m²	100%	0,0%
293	5702 92 900 0	– – – Other	0,38 euro per 1 m²	100%	0,0%
294	5702 99 000 0	– – Of other textile materials	0,38 euro per 1 m²	100%	0,0%
295	5703 10 000 0	– Of wool or fine animal hair	0,38 euro per 1 m²	100%	0,0%
296	5703 20 120 1	– – – – Having a maximum surface area of 0.3 m²	0,38 euro per 1 m²	100%	0,0%
297	5703 20 120 9	– – – – Other	0,25 euro per 1 m²	100%	0,0%
298	5703 20 180 0	– – – Other	0,25	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			euro per 1 m²		
299	5703 20 920 1	– – – – Having a maximum surface area of 0.3 m²	0,38 euro per 1 m²	100%	0,0%
300	5703 20 920 9	– – – – Other	0,3 euro per 1 m²	100%	0,0%
301	5703 20 980 0	– – – Other	0,3 euro per 1 m²	100%	0,0%
302	5703 30 120 0	– – – Tiles, having a maximum surface area of 1 m²	0,38 euro per 1 m²	100%	0,0%
303	5703 30 180 0	– – – Other	0,38 euro per 1 m²	100%	0,0%
304	5703 30 820 1	– – – – Having a maximum surface area of 0.3 m²	0,38 euro per 1 m²	100%	0,0%
305	5703 30 820 2	– – – – – Printed	0,38 euro per 1 m²	100%	0,0%
306	5703 30 820 9	– – – – – Other	0,25 euro per 1 m²	100%	0,0%
307	5703 30 880 1	– – – – Printed	0,38 euro per 1 m²	100%	0,0%
308	5703 30 880 9	– – – – Other	0,25 euro per 1 m²	100%	0,0%
309	5703 90 200 1	– – – Tiles, having a maximum surface area of 0.3 m²	0,38 euro per 1 m²	100%	0,0%
310	5703 90 200 9	– – – Other	0,38	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
			euro per 1 m²		
311	5703 90 800 0	– – Other	0,38 euro per 1 m²	100%	0,0%
312	5704 10 000 0	– Tiles, having a maximum surface area of 0.3 m²	0,38 euro per 1 m²	100%	0,0%
313	5704 90 000 0	– Other	0,2 euro per 1 m²	100%	0,0%
314	5705 00 300 0	– Of man-made textile materials	0,38 euro per 1 m²	100%	0,0%
315	5705 00 800 0	– Of other textile materials	10,7%, but not less than 0,41 euro per 1 kg	100%	0,0%
316	6103 39 000 0	– – Of other textile materials	10%, but not less than 1,88 euro per 1 kg	50%	5,0%, but not less 0,94 euro per 1 kg
317	6807 10 000 1	– – Roofing and covering materials	12,8%	50%	6,5%
318	6807 10 000 9	– – Other	12,0%	50%	6,0%
319	6810 19 000 1	– – – Roofing and other tiles, including paving flagstone	12,0%	100%	0,0%
320	6810 19 000 9	– – – Other	11,3%	100%	0,0%
321	6904 10 000 0	– Building bricks	15,0%	50%	7,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
322	6907 21 100 0	– – – Unglazed	12,0%	50%	6,0%
323	6907 21 900 2	– – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
324	6907 21 900 3	– – – – – – – With an outer surface not exceeding 90 cm²	7,5%	100%	0,0%
325	6907 21 900 9	– – – – – – – Other	7,5%	100%	0,0%
326	6907 22 100 0	– – – Unglazed	12,0%	50%	6,0%
327	6907 22 900 2	– – – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
328	6907 22 900 3	– – – – – – – Other	7,5%	100%	0,0%
329	6907 22 900 4	– – – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
330	6907 22 900 5	– – – – – – – – With an outer surface not exceeding 90 cm²	7,5%	100%	0,0%
331	6907 22 900 9	– – – – – – – – Other	7,5%	100%	0,0%
332	6907 23 100 0	– – – Unglazed	12,0%	50%	6,0%
333	6907 23 900 2	– – – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
334	6907 23 900 3	– – – – – – – Other	7,5%	100%	0,0%
335	6907 23 900 4	– – – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
336	6907 23 900 5	– – – – – – – – With an outer surface not exceeding 90 cm²	7,5%	100%	0,0%
337	6907 23 900 9	– – – – – – – – Other	7,5%	100%	0,0%
338	6907 30 100 0	– – Unglazed	12,0%	50%	6,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
339	6907 30 900 9	– – – Other	7,5%	100%	0,0%
340	6907 40 100 0	– – Unglazed	12,0%	50%	6,0%
341	6907 40 900 2	– – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
342	6907 40 900 3	– – – – – – Other	7,5%	100%	0,0%
343	6907 40 900 4	– – – – – – "Schpaltplatten" double tiles	7,5%	100%	0,0%
344	6907 40 900 5	– – – – – – – With an outer surface not exceeding 90 cm²	7,5%	100%	0,0%
345	6907 40 900 9	– – – – – – – Other	7,5%	100%	0,0%
346	6910 10 000 0	– Of porcelain or china	12,5%	100%	0,0%
347	6911 10 000 0	– Tableware and kitchenware	15,2%	50%	7,6%
348	6914 90 000 0	– Other	15,0%	100%	0,0%
349	7013 22 100 0	– – – Gathered by hand	10,0%	30%	7,0%
350	7013 22 900 0	– – – Gathered mechanically	10,0%	30%	7,0%
351	7013 28 100 0	– – – Gathered by hand	10,0%	100%	0,0%
352	7013 28 900 0	– – – Gathered mechanically	11,3%	100%	0,0%
353	7013 33 110 0	– – – – Cut or otherwise decorated	10,0%	30%	7,0%
354	7013 33 190 0	– – – – Other	10,0%	30%	7,0%
355	7013 33 910 0	– – – – Cut or otherwise decorated	10,0%	30%	7,0%
356	7013 33 990 0	– – – – Other	10,0%	30%	7,0%
357	7013 37 100 0	– – – Of toughened	10,0%	30%	7,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		glass			
358	7013 37 510 0	– – – – – – Cut or otherwise decorated	10,0%	30%	7,0%
359	7013 37 590 0	– – – – – – Other	10,0%	30%	7,0%
360	7013 37 910 0	– – – – – – Cut or otherwise decorated	10,0%	30%	7,0%
361	7013 37 990 0	– – – – – – Other	10,0%	30%	7,0%
362	7013 41 100 0	– – – Gathered by hand	10,0%	30%	7,0%
363	7013 41 900 0	– – – Gathered mechanically	10,0%	30%	7,0%
364	7013 42 000 0	– – Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10,0%	30%	7,0%
365	7013 49 100 0	– – – Of toughened glass	11,3%	100%	0,0%
366	7013 49 910 0	– – – – Gathered by hand	10,0%	100%	0,0%
367	7013 49 990 0	– – – – Gathered mechanically	10,0%	100%	0,0%
368	7013 91 100 0	– – – Gathered by hand	8,5%	29%	6,0%
369	7013 91 900 0	– – – Gathered mechanically	8,5%	29%	6,0%
370	7013 99 000 0	– – Other	11,3%	100%	0,0%
371	7113 11 000 0	– – Of silver, whether or not plated or clad with other precious metal	12,0%	0%	12,0%
372	7113 19 000 0	– – Of other precious	14,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		metal, whether or not plated or clad with precious metal			
373	7113 20 000 0	– Of base metal clad with precious metal	10,0%	100%	0,0%
374	7114 11 000 0	– – Of silver, whether or not plated or clad with other precious metal	16,0%	0%	16,0%
375	7114 19 000 0	– – Of other precious metal, whether or not plated or clad with precious metal	12,8%	0%	12,8%
376	7114 20 000 0	– Of base metal clad with precious metal	18,0%	0%	18,0%
377	7115 10 000 0	– Catalysts in the form of wire cloth or grill, of platinum	16,0%	0%	16,0%
378	7115 90 000 0	– Other	16,0%	0%	16,0%
379	7303 00 100 0	– Tubes and pipes of a kind used in pressure systems	15,0%	50%	7,5%
380	7303 00 900 0	– Other	15,0%	50%	7,5%
381	7305 11 000 1	– – – With an external diameter of 530 mm and more, of steel with rupture resistance (break-down point) of 565 MPa (or 57.6 kg(f) per mm^2) and more[1)]	5,0%	20%	4,0%
382	7305 11 000 2	– – – With an external diameter of	5,0%	20%	4,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		530 mm and more, of steel with rupture resistance (break-down point) of 530 MPa (or 54 kg(f) per mm2) and more and impact hardness of 2.5 kg(f)·m/cm² and more at test temperature not exceeding –34 °C[1)]			
383	7305 11 000 3	– – – With an external diameter of 530 mm and more, of steel with rupture resistance of 290 MPa (or 29.6 kg(f) per mm²) and more, designed to operate in an environment containing hydrogen sulphide (H_2S)[1)]	5,0%	20%	4,0%
384	7305 11 000 8	– – – Other	7,5%	20%	6,0%
385	7305 12 000 0	– – Other, longitudinally welded	10,0%	50%	5,0%
386	7306 90 000 1	– – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)]	5,0%	20%	4,0%
387	7306 90 000 9	– – Other	7,5%	47%	4,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
388	7308 40 000 1	– – Shaft lining	10,0%	50%	5,0%
389	7308 40 000 9	– – Other	7,5%	50%	3,8%
390	7308 90 510 0	– – – Panels comprising two walls of profiled (ribbed) sheet with an insulating core	7,5%	50%	3,8%
391	7308 90 590 0	– – – Other	6,0%	50%	3,0%
392	7308 90 980 1	– – – Weirs, water gates, lock-gates, landing stages, fixed docks and other structures for marine and shipping facilities	10,0%	50%	5,0%
393	7308 90 980 9	– – – Other	6,0%	50%	3,0%
394	7309 00 100 0	– For gases (other than compressed or liquefied gas)	15,0%	50%	7,5%
395	7309 00 300 0	– – Lined or heat-insulated	10,0%	50%	5,0%
396	7309 00 510 0	– – – Exceeding 100,000 l	10,0%	50%	5,0%
397	7309 00 590 0	– – – – Not exceeding 100,000 l	10,0%	50%	5,0%
398	7309 00 900 0	– Of solids	10,0%	50%	5,0%
399	7311 00 110 0	– – – Less than 20 l	15,0%	50%	7,5%
400	7311 00 130 0	– – – 20 l or more but not more than 50 l	15,0%	50%	7,5%
401	7311 00 190 0	– – – More than 50 l	15,0%	50%	7,5%
402	7311 00 300 0	– – Other	15,0%	50%	7,5%
403	7311 00 910 0	– – Less than 1,000 l	15,0%	50%	7,5%
404	7311 00 990 0	– – 1,000 l or more	15,0%	50%	7,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
405	7321 11 100 0	– – – With oven, including separate ovens	10,0%	10%	9,0%
406	7321 11 900 0	– – – Other	12,0%	10%	10,8%
407	7321 81 000 0	– – For gas fuel or for both gas and other fuels	15,0%	10%	13,5%
408	7325 99 100 0	– – – Of malleable cast iron	13,0%	50%	6,5%
409	7325 99 900 9	– – – – Other	13,0%	50%	6,5%
410	7326 20 000 1	– – Small cages and aviaries	13,0%	50%	6,5%
411	7326 20 000 2	– – Wire baskets	13,0%	50%	6,5%
412	7326 20 000 3	– – – For use on civil aircraft[5)])	5,0%	50%	2,5%
413	7326 20 000 9	– – – Other	10,0%	50%	5,0%
414	7326 90 300 0	– – Ladders and steps	10,0%	50%	5,0%
415	7326 90 400 0	– – Pallets and similar platforms for handling goods	10,0%	50%	5,0%
416	7326 90 500 0	– – Reels for cables, piping and the like	10,0%	50%	5,0%
417	7326 90 600 0	– – Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	10,0%	50%	5,0%
418	7326 90 920 2	– – – – – Snuff boxes, cigar or cigarette cases, powder boxes, toilet boxes and similar articles of a kind normally carried in	10,0%	50%	5,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		the pocket			
419	7326 90 920 3	– – – – – Perforated shutters and similar articles made of sheet used to filter water entering the drainage system	10,0%	50%	5,0%
420	7326 90 920 9	– – – – – – Other	9,0%	50%	4,5%
421	7326 90 940 9	– – – – Other	10,0%	50%	5,0%
422	7326 90 960 0	– – – Sintered	10,0%	50%	5,0%
423	7326 90 980 1	– – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	5,0%	50%	2,5%
424	7326 90 980 4	– – – – – – Snuff boxes, cigar or cigarette cases, powder boxes, toilet boxes and similar articles of a kind normally carried in the pocket	10,0%	50%	5,0%
425	7326 90 980 5	– – – – – – Perforated shutters and similar articles made of sheet used to filter water entering the drainage system	10,0%	50%	5,0%
426	7326 90 980 7	– – – – – – Other	7,5%	50%	3,8%
427	7408 11 000 0	– – Of which the maximum cross-	5,0%	50%	2,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		sectional dimension exceeds 6 mm			
428	7408 19 100 0	– – – Of which the maximum cross-sectional dimension exceeds 0.5 mm	5,0%	50%	2,5%
429	7408 19 900 0	– – – Of which the maximum cross-sectional dimension does not exceed 0.5 mm	5,0%	50%	2,5%
430	8402 90 000 1	– – Of watertube boilers and superheated water boilers for hull equipment[3)])	0,0%	100%	0,0%
431	8402 90 000 9	– – Other	7,5%	100%	0,0%
432	8411 99 001 1	– – – – For use on civil aircraft[5)])	5,0%	100%	0,0%
433	8411 99 001 9	– – – – Other	5,0%	100%	0,0%
434	8411 99 009 1	– – – – For use on civil aircraft[5)])	0,0%	100%	0,0%
435	8411 99 009 2	– – – – – For the manufacture of gas turbines of a power exceeding 50,000 kW[5)])	5,0%	100%	0,0%
436	8411 99 009 8	– – – – – Other	5,0%	100%	0,0%
437	8474 20 000 1	– – – With the base diameter of the movable crushing cone of 2,200 mm or more, but not exceeding 3,000 mm	5,0%	50%	2,5%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		or with a mouth piece of 500 mm or more, but not exceeding 1,500 mm and of a width of 60 mm or more, but not exceeding 300 mm			
438	8474 20 000 2	– – – Other	0,0%	100%	0,0%
439	8474 20 000 3	– – – Jaw crushers, not self-propelled, having a mouth piece of 400 mm or more, but not exceeding 2,100 mm and a width of 200 mm or more, but not exceeding 1,500 mm	5,0%	50%	2,5%
440	8474 20 000 5	– – Tumbling mills, not self-propelled, having an internal drum diameter of 2 m or more, but not more than 3.6 m, excluding the lining and armour plates	5,0%	50%	2,5%
441	8474 20 000 9	– – Other	0,0%	100%	0,0%
442	8474 32 000 0	– – Machines for mixing mineral substances with bitumen	0,0%	100%	0,0%
443	8481 80 110 0	– – – Mixing valves	7,0%	50%	3,5%
444	8481 80 190 0	– – – Other	7,0%	50%	3,5%
445	8481 80 310 0	– – – Thermostatic valves	10,0%	50%	5,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
446	8481 80 390 0	– – – Other	10,0%	50%	5,0%
447	8481 80 400 0	– – Valves for pneumatic tyres and inner tubes	9,0%	50%	4,5%
448	8481 80 510 0	– – – – Temperature regulators	10,0%	50%	5,0%
449	8481 80 591 0	– – – – – Pressure regulators	0,0%	100%	0,0%
450	8481 80 599 0	– – – – – Other	9,0%	50%	4,5%
451	8481 80 610 0	– – – – – Of cast iron	10,0%	50%	5,0%
452	8481 80 631 0	– – – – – – Designed for operating at an ambient temperature of - 40 ºC or lower, pressure of 16 Pa and more, in a medium containing hydrogen sulfide (H_2S)[2])	0,0%	100%	0,0%
453	8481 80 632 0	– – – – – – Designed for operating at an ambient temperature of -55 ºC or lower, pressure of 80 Pa and more[2])	0,0%	100%	0,0%
454	8481 80 639 0	– – – – – – Other	7,5%	50%	3,8%
455	8481 80 690 0	– – – – – Other	9,0%	100%	0,0%
456	8481 80 710 0	– – – – – Of cast iron	9,0%	100%	0,0%
457	8481 80 731 0	– – – – – – Designed for operating at an ambient temperature of - 40 ºC or lower, pressure of 16 Pa and more, in a medium containing hydrogen	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		sulfide (H_2S)[2)])			
458	8481 80 732 0	– – – – – – Designed for operating at an ambient temperature of -55 ºC or lower, pressure of 80 Pa and more[2)])	0,0%	100%	0,0%
459	8481 80 739 1	– – – – – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	5,0%	100%	0,0%
460	8481 80 739 9	– – – – – – – – Other	7,5%	100%	0,0%
461	8481 80 790 0	– – – – – Other	10,0%	100%	0,0%
462	8481 80 811 0	– – – – – Designed for operating at an ambient temperature of -40 ºC or lower, pressure of 16 Pa and more, in a medium containing hydrogen sulfide (H_2S)[2)])	0,0%	100%	0,0%
463	8481 80 812 0	– – – – – Designed for operating at an ambient temperature of -55 ºC or lower, pressure of 80 Pa and more[2)])	0,0%	100%	0,0%
464	8481 80 819 1	– – – – – – Of a kind used to manufacture civil aircraft[5)])	0,0%	100%	0,0%
465	8481 80 819 9	– – – – – – Other	9,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
466	8481 80 850 1	– – – – – Designed for operating at an ambient temperature of -40 °C or lower, pressure of 16 Pa and more, in a medium containing hydrogen sulfide (H_2S)[2)])	0,0%	100%	0,0%
467	8481 80 850 2	– – – – – Designed for operating at an ambient temperature of -55 °C or lower, pressure of 80 Pa and more[2)])	0,0%	100%	0,0%
468	8481 80 850 7	– – – – – – – For use on civil aircraft[5)])	0,0%	100%	0,0%
469	8481 80 850 8	– – – – – – – Other	10,0%	100%	0,0%
470	8481 80 870 0	– – – – Diaphragm valves	10,0%	100%	0,0%
471	8481 80 990 2	– – – – – – For the manufacture of aircraft engines and/or civil aircraft[5)])	0,0%	100%	0,0%
472	8481 80 990 7	– – – – – – – Other	7,0%	50%	3,5%
473	8516 10 110 0	– – Instantaneous water heaters	10,0%	50%	5,0%
474	8516 10 800 0	– – Other	10,0%	50%	5,0%
475	8544 11 100 0	– – – Lacquered or enamelled	10,0%	20%	8,0%
476	8544 11 900 0	– – – Other	10,0%	20%	8,0%
477	8544 49 910 1	– – – – – – For a voltage not exceeding 80 V	12,5%	20%	10,0%
478	8544 49 910 8	– – – – – – – Other	10,0%	20%	8,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
479	8544 49 930 1	– – – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	10,0%	20%	8,0%
480	8544 49 930 9	– – – – – – Other	12,5%	20%	10,0%
481	8544 49 950 9	– – – – – – Other	10,0%	20%	8,0%
482	8544 49 990 0	– – – – – For a voltage of 1,000 V	10,0%	20%	8,0%
483	8544 60 100 0	– – With copper conductors	10,0%	20%	8,0%
484	8544 60 900 1	– – – For the industrial assembly of motor vehicles of headings 8701 to 8705, their assemblies and units[5)])	10,0%	20%	8,0%
485	8544 60 900 9	– – – Other	12,0%	20%	9,6%
486	8708 29 100 0	– – – For the industrial assembly: of single axle tractors of subheading 8701 10; vehicles of heading 8703; vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		exceeding 2,500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm3; vehicles of heading 8705[5)])			
487	8708 29 900 1	– – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 29 100 0; for the industrial assembly of units of motor vehicles of headings 8701 to 8705[5)])	0,0%	100%	0,0%
488	8708 29 900 9	– – – – Other	5,0%	100%	0,0%
489	8708 91 200 1	– – – – Radiators[5)])	0,0%	100%	0,0%
490	8708 91 200 9	– – – – Parts[5)])	5,0%	100%	0,0%
491	8708 91 350 1	– – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 91 200; for the industrial assembly	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		of units of motor vehicles of headings 8701 to 8705[5)])			
492	8708 91 350 9	– – – – – – Other	5,0%	100%	0,0%
493	8708 91 910 1	– – – – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 91 200; for the industrial assembly of units of motor vehicles of headings 8701 to 8705[5)])	0,0%	100%	0,0%
494	8708 91 910 9	– – – – – – – Other	5,0%	100%	0,0%
495	8708 91 990 1	– – – – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 91 200; for the industrial assembly of units of motor vehicles of headings 8701 to 8705[5)])	0,0%	100%	0,0%
496	8708 91 990 9	– – – – – – – Other	5,0%	100%	0,0%
497	8708 99 100 0	– – – For the industrial assembly: of single axle tractors of subheading 8701	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		10; vehicles of heading 8703; vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm3; vehicles of heading 8705[5)])			
498	8708 99 930 1	– – – – – – For the industrial assembly of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 99 100 0; for the industrial assembly of units of motor vehicles of headings 8701 to 8705[5)])	0,0%	100%	0,0%
499	8708 99 930 9	– – – – – – Other	5,0%	100%	0,0%
500	8708 99 970 1	– – – – – – For the industrial assembly	0,0%	100%	0,0%

EAEU Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		of motor vehicles of headings 8701 to 8705, other than those specified in sub-subheading 8708 99 100 0; for the industrial assembly of units of motor vehicles of headings 8701 to 8705[5)])			
501	8708 99 970 9	– – – – – – Other	5,0%	100%	0,0%
502	8716 40 000 0	– Other trailers and semi-trailers	10,0%	100%	0,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
1	02011010	---Veal	26%	61,5%	10,0%
2	02011090	---Other	26%	61,5%	10,0%
3	02012010	--- Hind quarter	26%	61,5%	10,0%
4	02012020	--- Strip loin	26%	61,5%	10,0%
5	02012030	--- Fore quarter cuts	26%	61,5%	10,0%
6	02012090	--- Other	26%	61,5%	10,0%
7	02013010	--- Hind quarter	26%	61,5%	10,0%
8	02013020	--- Strip loin	26%	61,5%	10,0%
9	02013030	--- Fore quarter cuts	26%	61,5%	10,0%
10	02013090	--- Other	26%	61,5%	10,0%
11	02021010	--- Veal	26%	61,5%	10,0%
12	02021090	--- Other	26%	61,5%	10,0%
13	02022010	--- Hind quarter	26%	61,5%	10,0%
14	02022020	--- Strip loin	26%	61,5%	10,0%
15	02022030	--- Fore quarter cuts	26%	61,5%	10,0%
16	02022090	--- Other	26%	61,5%	10,0%
17	02023010	--- Hind quarter	26%	61,5%	10,0%
18	02023020	--- Strip loin	26%	61,5%	10,0%
19	02023030	--- Fore quarter cuts	26%	61,5%	10,0%
20	02023090	--- Other	26%	61,5%	10,0%
21	02041000	- Carcasses and half-carcasses of lamb, fresh or chilled	5%	0,0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
22	02042100	-- Carcasses and half-carcasses	5%	0,0%	5,0%
23	02042200	-- Other cuts with bone in	5%	0,0%	5,0%
24	02042300	-- Boneless	5%	0,0%	5,0%
25	02043000	- Carcasses and half-carcasses of lamb, frozen	5%	0,0%	5,0%
26	02044100	-- Carcasses and half-carcasses	5%	0,0%	5,0%
27	02044200	-- Other cuts with bone in	5%	0,0%	5,0%
28	02044300	-- Boneless	5%	0,0%	5,0%
29	02045000	- Meat of goats	5%	0,0%	5,0%
30	03021100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	0,0%	40,0%
31	03024100	-- Herrings (Clupea	5%	0,0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		harengus, Clupea pallasii)			
32	03031300	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5%	0,0%	5,0%
33	03031900	-- Other	32%	0,0%	32,0%
34	03035100	-- "Herrings" (Clupea harengus, Clupea Pallasii)	5%	0,0%	5,0%
35	04051010	--- Butter packaged in packages of 500 gr or less	55%	27,3%	40,0%
36	04051020	--- Butter packaged in packages of more than 500 gr	5%	20,0%	4,0%
37	04090000	Natural honey.	55%	0%	55,0%
38	07081000	- Peas (Pisum sativum)	55%	36%	35,0%
39	07082000	- Beans (Vigna spp., Phaseolus spp.)	55%	36%	35,0%
40	07131000	- Peas (Pisum	55%	55%	25,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		sativum)			
41	07132010	--- beans	15%	67%	5,0%
42	07132090	---other	5%	0,0%	5,0%
43	07133200	-- small red (Adzuki) beans (Phaseolus or Vigna angularis)	5%	0,0%	5,0%
44	07133310	--- Pinto bean	5%	0,0%	5,0%
45	07134000	- Lentils	5%	0,0%	5,0%
46	07139000	--- Other	55%	36%	35,0%
47	09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	20%	40%	12,0%
48	09022000	- Other green tea (not fermented)	20%	40%	12,0%
49	09023010	--- Tea bag	55%	45%	30,0%
50	09023090	--- Other	20%	40%	12,0%
51	09024010	--- In ground form and non-retail packings	20%	40%	12,0%
52	09024090	--- Other	20%	40%	12,0%
53	10031000	- Seed	5(a 10(б 20 April - 20 August)	0,0%	5(a 10(б 20 April - 20 August)

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
54	10039000	- Other	5(a 10(б 20 April - 20 August)	0,0%	5(a 10(б 20 April - 20 August)
55	10051000	- Seed	5(a 10(б 23 Septembe r - 20 January)	0,0%	5(a 10(б 23 Septemb er - 20 January)
56	10059010	--- Animal's corn	5(a 10(б 23 Septembe r - 20 January)	0,0%	5(a 10(б 23 Septemb er - 20 January)
57	10059090	--- Other	5(a 10(б 23 Septembe r - 20 January)	0,0%	5(a 10(б 23 Septemb er - 20 January)
58	10063000	- Semi-milled or wholly milled rice, whether or not polished or glazed	26% (ban: 23 July - 23 October)	42%	15% * (ban: 23 July - 23 October)
59	10081000	Buckweat	10%	40%	6,0%
60	12019000	- Other	10%	0,0%	10,0%
61	12040000	Linseed, Flaxseed linseed event	5%	0,0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		broken			
62	12051000	- Low erucic acid canolaor rape or pape or Repessed or colza):	10%	0,0%	10,0%
63	12059000	- Other	10%	0,0%	10,0%
64	12060010	--- For oil extraction	10%	0,0%	10,0%
65	12060090	--- Other	10%	0,0%	10,0%
66	12119099	--- other	5%	0,0%	5,0%
67	15071000	- Crude oil, whether or not degummed	20%	50,0%	10,0%
68	15121100	-- Crude oil	20%	50,0%	10,0%
69	15141100	-- Crude oil	20%	50,0%	10,0%
70	17041000	- Chewing gum, whether or not sugar-coated	55%	82%	10,0%
71	17049000	- Other	55%	74,5%	14,0%
72	18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or	32%	56,3%	14,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		immediate packings, of a content exceeding 2 kg			
73	18063100	-- Filled	55%	63,6%	20,0%
74	18063200	-- Not filled.	55%	63,6%	20,0%
75	18069000	- Other	55%	63,6%	20,0%
76	19021900	-- Other	55%	63,6%	20,0%
77	19023000	- Other pasta	55%	63,6%	20,0%
78	19053100	-- Sweet biscuits	55%	63,6%	20,0%
79	19053200	-- Waffles and wafers	55%	63,6%	20,0%
80	19059010	--- Cachets for pharmaceutica l use	5%	0,0%	5,0%
81	21021000	- Active yeasts	5%	0,0%	5,0%
82	21022000	- Inactive yeasts; other single-cell micro-organisms, dead	5%	0,0%	5,0%
83	21033000	- Mustard flour and meal and prepared mustard	5%	0,0%	5,0%
84	21069085	--- no sugar chewing gum	40%	75%	10,0%
85	21069090	--- Other	10%	0%	10,0%
86	22011000	- Mineral waters and	55%	75%	14,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		aerated waters			
87	22019000	- Other	55%	75%	14,0%
88	22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	55%	75%	14,0%
89	22029910	--- Liquid Food Supplement (drinks)	20%	30%	14,0%
90	22029990	--- Other	55%	75%	14,0%
91	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10%	0,0%	10,0%
92	23061000	- Of cotton seeds	10%	25,0%	7,5%
93	23063000	- Of sunflower seeds	10%	25,0%	7,5%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
94	23064100	-- Of low erucic acid rape or colza seeds	10%	25,0%	7,5%
95	23064900	-- Other	10%	25,0%	7,5%
96	23069010	Oil – cake safflawer	10%	25,0%	7,5%
97	23069090	-- other	10%	25,0%	7,5%
98	25249000	- Other	5%	0%	5,0%
99	28353100	-- Sodium triphosphate (sodium tripolyphosphate)	10%	50%	5,0%
100	29319055	_--- Etidronate Di-sodium	5%	20%	4,0%
101	30042011	---- Avian antibiotics	25%	50%	12,5%
102	30042012	---- Livestock antibiotics	25%	50%	12,5%
103	30042019	---- Other	34%	50%	17,0%
104	30042090	--- Other	7%	43%	4,0%
105	30044110	--- Having similar domestic production	32%	30%	22,4%
106	30044190	--- Other	5%	30%	4,0%
107	30044210	--- Having similar domestic production	32%	30%	22,4%
108	30044290	--- Other	5%	30%	4,0%
109	30044310	--- Having	32%	30%	22,4%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		similar domestic production			
110	30044390	--- Other	5%	30%	4,0%
111	30045011	---- Avian vitamins	25%	50%	12,5%
112	30045012	---- Livestock vitamins	25%	50%	12,5%
113	30045019	---- Other	34%	50%	17,0%
114	30045090	--- Other	7%	43%	4,0%
115	30049010	--- Having similar domestic production	20%	50%	10,0%
116	30049051	---- Other medicine with natural origin	37%	50%	18,5%
117	30049059	---- Other	7%	43%	4,0%
118	30049090	--- Other	7%	43%	4,0%
119	33049100	-- Powders, whether or not compressed	26%	0%	26,0%
120	33049900	-- Other	26%	30%	18,2%
121	33051000	- Shampoos	26%	30%	18,2%
122	33059000	- Other	26%	30%	18,2%
123	33061000	- Dentifrices	26%	30%	18,2%
124	33069000	- Other	26%	30%	18,2%
125	33071000	- Pre-shave, shaving or after-shave preparations	26%	30%	18,2%
126	33072000	- Personal deodorants	26%	30%	18,2%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		and antiperspirants			
127	33073000	- Perfumed bath salts and other bath preparations	26%	30%	18,2%
128	33074900	-- Other	26%	30%	18,2%
129	33079010	--- Fluids used for cleaning contact lenses	5%	0%	5,0%
130	34011110	--- Bath soap	26%	30%	18,2%
131	34011120	--- Glycerinated soap	26%	30%	18,2%
132	34011130	--- Baby soap	26%	30%	18,2%
133	34011140	--- Medical soap	26%	30%	18,2%
134	34011150	--- Laundry soap	26%	30%	18,2%
135	34011190	--- Other	26%	30%	18,2%
136	34011900	-- Other	26%	30%	18,2%
137	34012010	--- Liquid	26%	30%	18,2%
138	34012020	--- Industrial	26%	30%	18,2%
139	34012030	--- Chips	15%	30%	10,5%
140	34012040	--- Powder	26%	30%	18,2%
141	34012090	--- Other	26%	30%	18,2%
142	34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid	26%	30%	18,2%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		or cream and put up for retail sale, whether or not containing soap			
143	35011000	- Casein	10%	0,0%	10,0%
144	39081010	--- Mixed Polyamide based on Polyamide 6 and 6.6	10%	0%	10,0%
145	39089010	--- Polyamide resins (hardener grade)	10%	0%	10,0%
146	40118090	--- Other	5%	20%	4,0%
147	44071100	-- Of pine (pinus spp.)	5%	0%	5,0%
148	44101110	--- unworked or only grind stoned	10%	25%	7,5%
149	44101210	--- unworked or only grind stoned	10%	25%	7,5%
150	44111210	--- non-engraved mechanically or non-covered surface	10%	25%	7,5%
151	44111310	--- non-engraved mechanically	10%	25%	7,5%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		or non-covered surface			
152	44111410	--- non-engraved mechanically or non-covered surface	10%	25%	7,5%
153	44119210	--- non-engraved mechanically or non-covered surface	10%	25%	7,5%
154	44119310	--- non-engraved mechanically or non-covered surface	10%	25%	7,5%
155	44123300	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Franinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry	10%	25%	7,5%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		(Prumus spp.), chestxut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), chores chestnut (Aescalus spp.), lime (Tilia spp.), Maple (Acer spp.), oak (Quercus spp.), plam tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulip wood (Liriodendron spp.), wolnut (Juglans spp.)			
156	44123400	- - Other, with at least one outer ply of non-coniferous	10%	25%	7,5%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		wood not specified under subheading 4412.33			
157	44123900	- - Other	10%	25%	7,5%
158	44129900	- Other	10%	25%	7,5%
159	47032100	-- Coniferous	5%	0%	5,0%
160	48010000	Newsprint, in rolls or sheets.	5%	0%	5,0%
161	48025600	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20%	0%	20,0%
162	48025800	-- Weighing more than 150 g/m2	15%	0%	15,0%
163	48043110	--- Kraft paper (Abrasive Base Kraft paper) in rolls, not exceeding 94 cm in width	5%	0%	5,0%
164	48043900	-- Other	10%	0%	10,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
165	48051100	-- Semi-chemical fluting paper	10%	0%	10,0%
166	48051910	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	10%	0%	10,0%
167	48051990	--- Other	10%	0%	10,0%
168	48052410	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	10%	0%	10,0%
169	48052490	--- Other	10%	0%	10,0%
170	48059110	--- Paper manufactured of minimum of 20% VIRIGIN PULP	10%	25%	7,5%
171	48059190	--- Other	10%	0%	10,0%
172	48059210	--- Paper manufactured of a minimum of 20% VIRIGIN PULP	10%	0%	10,0%
173	48059290	--- Other	10%	0%	10,0%
174	48059310	--- Paper manufactured of a minimum	10%	0%	10,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		of 20% VIRGIN PLUP			
175	48059390	--- Other	10%	0%	10,0%
176	48109200	-- Multi-ply	15%	0%	15,0%
177	48115900	-- Other	5%	0%	5,0%
178	48119030	---thermal paper in rolls or sheets	10%	0%	10,0%
179	48120000	Filter blocks, slabs and plates, of paper pulp.	5%	0%	5,0%
180	48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, With a grained, embossed, coloured, design-printed with motif or otherwise decorated layer of plastics	20%	0%	20,0%
181	48149000	- Other	20%	0%	20,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
182	48182000	- Handkerchiefs , cleansing or facial tissues and towels	55%	30%	38,5%
183	48189010	--- Paper carrier-tissue	20%	30%	14,0%
184	48189090	--- Other	55%	30%	38,5%
185	48192010	---compact canisterand multi layered boxes, white the different layers, which layers are connected to each other uniformly in the production process (for food packaging)	15%	0%	15,0%
186	48192090	--- Other	20%	0%	20,0%
187	48194000	- Other sacks and bags, including cones	15%	0%	15,0%
188	48237000	- Moulded or pressed articles of paper pulp	10%	0%	10,0%
189	49019900	-- Other	5%	0%	5,0%
190	52010000	Cotton, not carded or	10%	0%	10,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		combed.			
191	53091100	-- Unbleached or bleached	20%	0%	20,0%
192	54021910	--- PolyAmid 6 filament yarn 900 - 2400 dtex and strength of 73.5 - 90.4	5%	0%	5,0%
193	55013000	- Acrylic or modacrylic	5%	0%	5,0%
194	55033000	-- Acrylic or modacrylic	5%	0%	5,0%
195	57032000	- Of nylon or other polyamides	55%	30%	38,5%
196	61082200	-- Of man-made fibres	55%	30%	38,5%
197	61152100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	55%	30%	38,5%
198	61152200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	55%	30%	38,5%
199	61152900	-- Of other textile materials	55%	30%	38,5%
200	61159500	-- Of cotton	55%	30%	38,5%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
201	62021100	-- Of wool or fine animal hair	55%	30%	38,5%
202	62031100	-- Of wool or fine animal hair	55%	30%	38,5%
203	62031200	-- Of synthetic fibres	55%	30%	38,5%
204	62031910	--- Local Clothing	55%	30%	38,5%
205	62031990	--- Other	55%	30%	38,5%
206	62082200	-- of man-made fibres	55%	30%	38,5%
207	62121000	- Brassiéres	55%	30%	38,5%
208	71131110	--- Studded, traditional Crafts	15%	0%	15,0%
209	71131190	--- Other	15%	0%	15,0%
210	71131910	--- Studded, traditional Crafts	15%	0%	15,0%
211	71131990	--- Other	15%	0%	15,0%
212	71132010	--- Studded, traditional Crafts	15%	0%	15,0%
213	71132090	--- Other	15%	0%	15,0%
214	71141110	--- Engraved, Crafts	15%	0%	15,0%
215	71141120	--- Filigreed, Crafts	15%	0%	15,0%
216	71141130	--- Studded	15%	0%	15,0%
217	71141190	--- Other	15%	0%	15,0%
218	71141910	--- Engraved,	15%	0%	15,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		Crafts			
219	71141920	--- Filigreed, Crafts	15%	0%	15,0%
220	71141930	--- Studded	15%	0%	15,0%
221	71141990	--- Other	15%	0%	15,0%
222	71142000	- Of base metal clad with precious metal	15%	0%	15,0%
223	71151000	- Catalysts in the form of wire cloth or grill, of platinum	5%	0%	5,0%
224	71159000	- Other	5%	0%	5,0%
225	72071190	--- Other	15%	33%	10,0%
226	72071900	-- Other	15%	33%	10,0%
227	72081000	- In coils, not further worked than hot-rolled, with patterns in relief	20%	25%	15,0%
228	72083610	--- Of a thickness of 16 mm and less with width less than 1850mm	20%	25%	15,0%
229	72083620	--- Of a thickness of more than 6 mm with width of 1500	20%	25%	15,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		mm and more in grades of X60 and higher for manufacturing pipes used in oil, gas and petrochemical projects. (based on API5L standard)			
230	72083690	--- Other	20%	25%	15,0%
231	72083710	--- Of a thickness of more than 6 mm with width of 1500 mm and more in grades of X60 and higher for manufacturing pipes used in oil, gas and petrochemical projects. (based on API5L standard)	20%	25%	15,0%
232	72083790	--- Other	20%	25%	15,0%
233	72083800	-- Of a thickness of 3 mm or more	20%	25%	15,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		but less than 4.75 mm			
234	72083900	-- Of a thickness of less than 3 mm	20%	50%	10,0%
235	72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	20%	25%	15,0%
236	72085110	--- Sheets exceeding 1850 mm in width	20%	25%	15,0%
237	72085190	--- Other	20%	25%	15,0%
238	72085210	--- Sheets exceeding 1850 mm in width	20%	25%	15,0%
239	72085290	--- Other	20%	25%	15,0%
240	72091800	-- Of a thickness of less than 0.5 mm	20%	50%	10,0%
241	72251100	-- Grain-oriented	20%	75%	5,0%
242	72251900	-- Other	20%	75%	5,0%
243	72254010	---vis of more than 1200 mm	20%	25%	15,0%
244	72261100	-- Grain-oriented	20%	75%	5,0%
245	73021000	- Rails	15%	73%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
246	73041100	-- Of stainless steel	5%	0%	5,0%
247	73042200	-- Drill pipe of stainless steel	5%	0%	5,0%
248	73042300	-- Other drill pipe	5%	0%	5,0%
249	73042400	-- Other, of stainless steel	5%	0%	5,0%
250	73061110	--- Of an outer diameter less than 203.2 mm	5%	0%	5,0%
251	73061190	--- Of an outer diameter of at least 203.2 mm and not exceeding 406.4 mm	10%	0%	10,0%
252	73065010	--- Of an outer diameter less than 203.2 mm	5%	0%	5,0%
253	73065090	--- Of an outer diameter of at least 203.2 mm and not exceeding 406.4 mm	10%	0%	10,0%
254	73121010	--- Stranded wire of steel fitted with brass (tyre steel cord) used in	5%	20%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		manufacturing automobile tyres			
255	73121020	--- Cables obtained by twisting together two or more single pretnsioned steel wires of a size each strands with diameter from 3 to 10 mm. Put up in coil whether or not covered with plastics or galvanized used in concrete.	32%	30%	22,4%
256	73121090	--- Other stranded wire, ropes and cables	32%	30%	22,4%
257	73202000	- Helical springs	26%	30%	18,2%
258	73269010	---Chaplet used in molding industry	5%	20%	4,0%
259	73269020	--- Springed spindle made of stainless	5%	20%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		steel and used in textile dyeing industry			
260	73269030	--- Spiral spring wire consolidated with wire carrier used in manufacturing of tapes for automobile doors	5%	20%	4,0%
261	73269040	--- Stainless steel pressure belt, exceeding 2 m in width for use on particle board presses.	5%	20%	4,0%
262	73269090	--- Other	5%	20%	4,0%
263	74199910	--- Engraved, Crafts	55%	30%	38,5%
264	74199920	--- Turquoised, Crafts	55%	30%	38,5%
265	74199930	--- Enamelled, Crafts	55%	30%	38,5%
266	74199940	--- Crafts From Nickel Silver	55%	30%	38,5%
267	74199990	--- Other	59%	30%	41,3%
268	84082010	--- C.N.G. burning	5%	0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
269	84099910	--- CNG burning complete kit	15%	0%	15,0%
270	84122100	-- Linear acting (cylinders)	15%	0%	15,0%
271	84122900	-- Other	5%	0%	5,0%
272	84123100	-- Linear acting (cylinders)	15%	0%	15,0%
273	84123900	-- Other	5%	0%	5,0%
274	84129000	- Parts	5%	0%	5,0%
275	84138110	--- Hermetic and emulsion pumps	5%	0%	5,0%
276	84291121	---- New	5%	20%	4,0%
277	84291122	---- Used, of an age five years and less	5%	20%	4,0%
278	84291129	---- Other	5%	20%	4,0%
279	84291190	--- Other (angledozer)	5%	20%	4,0%
280	84295121	---- New	5%	20%	4,0%
281	84295122	---- Used, of an age five years and less	5%	20%	4,0%
282	84295129	---- Other	5%	20%	4,0%
283	84295190	--- Other	5%	20%	4,0%
284	84295921	---- New	5%	20%	4,0%
285	84295922	---- Used, of an age five years and less	5%	20%	4,0%
286	84295929	---- Other	5%	20%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
287	84295990	--- Other	5%	20%	4,0%
288	84329000	- Parts	5%	0%	5,0%
289	84335111	---- Pawer 140 hp and more	5%	0%	5,0%
290	84335200	-- Other threshing machinery	5%	0%	5,0%
291	84335310	--- Sugar beet combine harvester	5%	0%	5,0%
292	84335910	--- Vegetable harvester machine	5%	0%	5,0%
293	84339000	- Parts	5%	0%	5,0%
294	84388000	- Other machinery	5%	0%	5,0%
295	84818010	--- Sanitary valves such as bath mixers, wash-basin faucets, pick valves, etc.	55%	30%	38,5%
296	84818015	--- Brass gate valve up to exceeding 3"	55%	30%	38,5%
297	84818020	--- Brass ball valves up to exceeding 2.5"	55%	30%	38,5%
298	84818025	--- Nuzzles specially used on spray cans	26%	30%	18,2%
299	84818030	--- Special valves used on	26%	30%	18,2%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		liquid gas cylinders			
300	84818035	--- Special valves used on gas cookers (simple)	26%	30%	18,2%
301	84818036	--- Special valves used on gas cookers (thermocobles)	26%	30%	18,2%
302	84818037	--- Special valves used on gas cookers (Thermostatic s gas)	26%	30%	18,2%
303	84818040	--- Special valves used on gas stoves	26%	30%	18,2%
304	84818045	--- Special valves used on water heaters (wall type and storage type)	26%	30%	18,2%
305	84818055	--- Oxygen outlet, anesthesia outlet, vacuum outlet, compressed air outlet (clinical room outlet valves	10%	30%	7,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		panel)used in hospitals for the control and distribution of medical gases			
306	84818060	---Valves box (set of valves and related pressure gauges in a box for the control and adjustment of medical gases used in hospitals)	10%	30%	7,0%
307	84818065	---vehicle engine thermostat (thermostatic valve)	15%	30%	10,5%
308	84818069	--- Thermostatis valve for heating radiator	15%	30%	10,5%
309	84818070	---Injectorial vehicles air valve adjuster (digital liner actuator-steppermotor)	15%	30%	10,5%
310	84818080	--- taype of	20%	30%	14,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		radiator heating valv, other than tarrif heading 84818010			
311	84818081	---well-head valve	10%	30%	7,0%
312	84818090	--- Other	10%	30%	7,0%
313	84824000	- Needle roller bearings	10%	0%	10,0%
314	84829900	-- Other	5%	0%	5,0%
315	85043130	--- S.M.D Transformerã	5%	20%	4,0%
316	85044010	--- All kinds of DC/DC electronic converter (hybrid) of an input and output 0-100 volts and a power less than 150 watt	5%	20%	4,0%
317	85044070	--- S.M.D. ã self	5%	20%	4,0%
318	85071010	--- Sealed type	55%	30%	38,5%
319	85071090	--- Other	55%	30%	38,5%
320	85072010	--- Sealed type	32%	30%	22,4%
321	85072090	--- Other	32%	30%	22,4%
322	85354010	--- Voltage adjuster (TAP changer) for liquid dieletrci transformers	5%	20%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		of a power exceeding 10000 KVA			
323	85371020	--- touch panel apparatus (display HML) incorporated with CPUand planable	5%	20%	4,0%
324	85371040	---Electrical Panel for house hold appliance (refrigerators , washing machine,…)	5%	20%	4,0%
325	85392240	--- Lamps of a voltage 115 used on aircraft if imported by airline companies	5%	20%	4,0%
326	86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose	10%	30%	7,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		railway or tramway coaches, not self-propelled (excluding those of heading 86 04).			
327	86072900	-- Other	5%	0%	5,0%
328	86073000	- Hooks and other coupling devices, buffers, and parts thereof	5%	0%	5,0%
329	86079900	-- Other	5%	0%	5,0%
330	86080000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations	5%	0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		or airfields; parts of the fo			
331	87013020	--- Agricultural tractors of with power more than 140 hp	5%	20%	4,0%
332	87013090	--- Other	5%	20%	4,0%
333	87019490	--- Other	5%	20%	4,0%
334	87019590	--- Other	5%	20%	4,0%
335	87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	20%	4,0%
336	87023000	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	5%	20%	4,0%
337	87024000	- With only	5%	20%	4,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		electric motor for propulsion			
338	87041090	--- Other	5%	20%	4,0%
339	87051010	--- Having two separate cabins (steering cabin and crane cabin) principally designed to fit each other	5%	0%	5,0%
340	87085039	---- Other	5%	20%	4,0%
341	87087029	---- Other	5%	20%	4,0%
342	87111012	--- Hybride type	5%	20%	4,0%
343	87111019	---- especially for using in racing and type go cart	5%	20%	4,0%
344	87116090	--- Other	5%	20%	4,0%
345	87163920	--- Bogey	5%	20%	4,0%
346	87163930	--- Trailer truck using for flat glass carrier without axles	5%	20%	4,0%
347	88021100	-- Of an unladen weight not exceeding 2,000 kg	15%	0%	15,0%
348	88021200	-- Of an unladen	5%	0%	5,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	Code of nomenclature	Description	MFN Applied Rate as of 2017	Reduction	Bound agreed rate
		weight exceeding 2,000 kg			
349	88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	0%	5,0%
350	88031000	- Propellers and rotors and parts thereof	5%	0%	5,0%
351	88032000	- Under-carriages and parts thereof	5%	0%	5,0%
352	88033000	- Other parts of aeroplanes or helicopters	5%	0%	5,0%
353	89012000	- Tankers	5%	0%	5,0%
354	89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5%	0%	5,0%
355	90131000	- Telescopic sights for fitting to arms; periscopes;	10%	0%	10,0%

I.R. Iran Schedule					
	(1)	(2)	(3)	(4)	(5)
No.	**Code of nomenclature**	**Description**	**MFN Applied Rate as of 2017**	**Reduction**	**Bound agreed rate**
		telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI			
356	90158010	--- Seismoghraphical surveying instruments and applicances	5%	0%	5,0%
357	90283011	---- Electromechanical	55%	30%	38,5%
358	90283019	---- Other	55%	30%	38,5%
359	90283021	---- Electromechanical	55%	30%	38,5%
360	90283029	---- Other	55%	30%	38,5%

ANNEX 2
PRODUCT SPECIFIC RULES

Interpretative Notes to Annex 2

In this Annex:

1. The first column of the list contains headings and the second column sets out a description of the products. Goods in this list are determined solely by the HS code of goods; name of the goods is only for convenience.
2. "Heading" means a heading of the Harmonized System (4 digits);
   "VAC X%" means that value added content which is calculated using the formula set out in Article 6.5 of this Agreement, is not less than X percent and process of production of final goods has been performed in a Party;
   "CC" means that all non-originating materials used in the production of the final goods have undergone a change in tariff classification at HS 2-digit level.
3. The requirement of a change in tariff classification shall apply only to non-originating materials.
4. The origin criteria specified in the third column of the list set the minimum requirements for production operations. A greater content of production operation made beyond the minimum requirement shall also confer originating status.

Code	Description	Origin criterion
7303.00	Tubes, pipes and hollow profiles, of cast iron	CC
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	CC
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	CC
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel	CC
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CC
87.02	Motor vehicles for the transport of ten or more persons, including the driver	VAC 50%, provided that the following technological operations were executed: – welding of body (cab) or manufacture of body (cab) in any other way in case of using technologies that do not involve welding operations in the manufacture of body (cab); – painting of body (cab); – mounting of engine (for motor vehicles

		with internal-combustion engine and hybrid power plants); – mounting of traction electric motor (generators, electromotors) (for motor vehicles powered by electric drive or hybrid power plants); – installation of transmission; – mounting of rear and front suspension (for motor vehicles powered by electric drive or hybrid power plants and motor vehicles with spark-ignition internal combustion engine); – mounting of steering and braking system; – mounting of muffler and exhaust pipe-line sections (for motor vehicles with spark-ignition internal combustion engine); – diagnosis and adjustment of engine; – checking of braking system; – checking of radio interference level and electromagnetic compatibility

		standards (for motor vehicles powered by electric drive or hybrid power plants); – control testing of finished motor vehicle.
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	VAC 50%, provided that the following technological operations were executed: – welding of body (cab) or manufacture of body (cab) in any other way in case of using technologies that do not involve welding operations in the manufacture of body (cab); – painting of body (cab); – mounting of engine (for motor vehicles with internal-combustion engine and hybrid power plants); – mounting of traction electric motor (generators, electromotors) (for motor vehicles powered by electric drive or hybrid power plants); – installation of transmission;

		– mounting of rear and front suspension (for motor vehicles powered by electric drive or hybrid power plants and motor vehicles with spark-ignition internal combustion engine); – mounting of steering and braking system; – mounting of muffler and exhaust pipe-line sections (for motor vehicles with spark-ignition internal combustion engine); – diagnosis and adjustment of engine; – checking of braking system; – checking of radio interference level and electromagnetic compatibility standards (for motor vehicles powered by electric drive or hybrid power plants); – control testing of finished motor vehicle.
87.04	Motor vehicles for the transport of goods	VAC 40%, provided that the following technological operations were executed: – welding of body

		(cab) or manufacture of body (cab) in any other way in case of using technologies that do not involve welding operations in the manufacture of body (cab); – painting of body (cab); – mounting of engine (for motor vehicles with internal-combustion engine and hybrid power plants); – mounting of traction electric motor (generators, electromotors) (for motor vehicles powered by electric drive or hybrid power plants); – installation of transmission; – mounting of rear and front suspension (for motor vehicles powered by electric drive or hybrid power plants and motor vehicles with spark-ignition internal combustion engine); – mounting of steering and braking system; – mounting of muffler and exhaust

		pipe-line sections (for motor vehicles with spark-ignition internal combustion engine); – diagnosis and adjustment of engine; – checking of braking system; – checking of radio interference level and electromagnetic compatibility standards (for motor vehicles powered by electric drive or hybrid power plants); – control testing of finished motor vehicle.

ANNEX 3

<table>
<tr>
<td colspan="3">1. Exporter
(business name, address and country)</td>
<td colspan="3" rowspan="2">4. № ________

EAEU-IRAN FTA
Certificate of Origin
Form CT-3

Issued in
____
(country)

For submission to
____
(country)</td>
</tr>
<tr>
<td colspan="3">2. Importer/Consignee
(business name, address and country)</td>
</tr>
<tr>
<td colspan="3">3. Means of transport and route
(as far as known)</td>
<td colspan="3">5. For official use</td>
</tr>
<tr>
<td>6. Items №</td>
<td>7. Number and kind of packages</td>
<td>8. Description of goods</td>
<td>9. Origin criterion</td>
<td>10. Quantity of goods</td>
<td>11. Number and date of invoice</td>
</tr>
<tr>
<td></td><td></td><td></td><td></td><td></td><td></td>
</tr>
<tr>
<td colspan="3">12. Certification
It is hereby certified, on the basis of control carried out, that the declaration by the applicant is correct

Place Date Signature Stamp</td>
<td colspan="3">13. Declaration by the applicant
The undersigned hereby declares that the above details are correct: that all goods were produced in
____
(country)

and that they comply with the rules of origin as provided in Chapter 6 (Rules of Origin) of the EAEU-IRAN FTA

Place Date Signature Stamp</td>
</tr>
</table>

Additional sheet of Certificate of Origin Form CT-3 No. ___					
6. Items №	7. Number and kind of packages	8. Description of goods	9. Origin criterion	10. Quantity of goods	11. Number and date of invoice

12. Certification	13. Declaration by the applicant
It is hereby certified, on the basis of control carried out, that the declaration by the applicant is correct	The undersigned hereby declares that the above details are correct: that all goods were produced in _______________ (country) and that they comply with the rules of origin as provided in Chapter 6 (Rules of Origin) of the EAEU-IRAN FTA
Place Date Signature Stamp	Place Date Signature Stamp

Instructions for Completing Certificate of Origin (Form CT-3)

The Certificate of Origin (Form CT-3) and its additional sheets must be on ISO A4 size colour paper in conformity with the specimen shown in this Annex. It shall be made in the English language.
Unused spaces in boxes 6-11 shall be crossed out to prevent any subsequent addition.
The Certificate of Origin shall:

a) be in a hard copy and in conformity with the specimen text set out in this Annex, which shall be printed in the English language;

b) contain the minimum data required in boxes 1, 2, 4, 7, 8, 9, 10, 11, 12, 13;

c) bear a signature of an authorized signatory and official seal of the authorized body and security features. The signature shall be handwritten and official seal shall not be a facsimile.

1. **Box 1:** Enter details of the exporter of the goods: business name, address and country.
2. **Box 2:** Enter details of the importer (obligatory) and consignee (if known): business name, address and country.
3. **Box 3:** Enter details of transportation, as far as known, such as departure (shipment) date; means of transport (vessel, aircraft, etc.); place (port, airport) of discharge.
4. **Box 4:** Enter details of unique reference number, issuing country and country to be submitted to.
5. **Box 5:** Enter the words:
   "DUPLICATE OF THE CERTIFICATE OF ORIGIN NUMBER___DATE___" in case of replacement of the original Certificate of Origin.
   "ISSUED IN SUBSTITUTION FOR THE CERTIFICATE OF ORIGIN NUMBER___DATE___" in case of substitution of the original Certificate of Origin.
   "ISSUED RETROACTIVELY" in exceptional cases, where a Certificate of Origin has not been issued prior to or at the time of exportation.
6. **Box 6:** Enter the item number.
7. **Box 7:** Enter the number and kind of packages.
8. **Box 8:** Enter the detailed description of goods and, if applicable, model and brand name in such a way as to enable them to be identified.

9. **Box 9:** Enter the origin criteria for all goods in the manner shown in the following table:

Origin criteria	Insert in Box 9
(a) Goods wholly obtained or produced in a Party as provided for in Article 6.4 of this Agreement	WO
(b) Goods produced entirely in the territory of one or both Parties, exclusively from originating materials from one or both of the Parties	PE
(c) Goods produced in a Party using non-originating materials provided that value added content of the Party is not less than 50 percent of the EXW value	VAC X %*
(d) Goods produced in the territory of a Party using non-originating material and satisfy the requirements as specified in Annex 2 to this Agreement	PSR

*the percentage of value added content calculated in accordance with Article 6.5 of this Agreement should be indicated

10. **Box 10:** Enter the quantity of goods: gross weight (kg) or other measurement (pcs, liters etc.). The actual weight of delivered goods shall not exceed 5 percent of the weight specified in the Certificate of Origin.
11. **Box 11:** Enter the invoice number(s) and date(s) of invoice(s) submitted to an authorized body for the issuing of the Certificate of Origin.
12. **Box 12:** Enter the place and date of issuance of the Certificate of Origin, signature of an authorized signatory and impression of stamp of authorized body.
13. **Box 13:** Enter the origin of goods (on one side — I.R. Iran, on the other side — the EAEU Member State, place and date of declaration, signature and impression of stamp of the applicant.

ANNEX 4
RULES ON CUSTOMS VALUATION

Article 1

1. The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the country of importation adjusted in accordance with the provisions of Article 8 of this Annex provided:

(a) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:

i. are imposed or required by law or by the public authorities in the country of importation;

ii. limit the geographical area in which the goods may be resold; or

iii. do not substantially affect the value of the goods;

(b) that the sale or price is not subject to some condition or commitments for which a value cannot be determined with respect to the goods being valued;

(c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 8 of this Annex; and

(d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraph 2 of this Article.

2.

(a) In determining whether the transaction value is acceptable for the purposes of determination of the customs valuations in accordance with paragraph 1 of this Article, the fact that the buyer and the seller are related within the meaning of Article 12 of this Annex shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.

(b) In a sale between related persons, the transaction value shall be accepted and the goods valued on the basis of the transaction value determined in accordance with the provisions of paragraph 1 of this Article whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:

i. the transaction value in sales to unrelated buyers of identical or similar goods for export to the same country of importation;

ii. the customs value of identical or similar goods as determined under the provisions of Article 5 of this Annex;

iii. the customs value of identical or similar goods as determined under the provisions of-Article 6 of this Annex;

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 8 of this Annex and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in paragraph 2(b) of this Article are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of paragraph 2(b) of this Article.

Article 2

1.

(a) If the customs value of the imported goods cannot be determined under the provisions of Article 1 of this Annex, the customs value shall be the value was determined under the provisions of Article 1 of this Annex and accepted for identical goods sold for export to the same country of importation and exported at or about the same time as the goods being valued, but not less than ninety days before the import of the corresponded goods.

(b) In applying this Article, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such

adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2. If, in applying this Article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Article 3

1.

(a) If the customs value of the imported goods cannot be determined under the provisions of Articles 1 and 2 of this Annex, the customs value shall be the value determined under the provisions of Article 1 of this Annex and accepted for identical goods or similar goods sold for export to the same country of importation and exported at or about the same time as the goods being valued, but not less than ninety days before the import of the corresponded goods.

(b) In applying this Article, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

2. If, in applying this Article, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Article 4

If the customs value of the imported goods cannot be determined under the provisions of Articles 1, 2 and 3 of this Annex the customs value shall be determined under the provisions of Article 5 of this Annex or, when the customs value cannot be determined under that Article, under the provisions of Article 6 of this Annex except that, at the request of the importer, the order of application of Articles 5 and 6 of this Annex shall be reversed.

Article 5

1.

(a) If the imported goods or identical or similar imported goods are sold in the country of importation in the condition as imported, the customs value of the imported goods under the provisions of this Article shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

i. either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in such country of imported goods of the same class or kind;

ii. the usual costs of transport and insurance and associated costs incurred within the country of importation;

iii. where appropriate, the costs and charges referred to in paragraph 2 of Article 8 of this Annex; and

iv. the customs duties and other national taxes payable in the country of importation by reason of the importation or sale of the goods.

(b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of paragraph 1(a) of this Article, be based on the unit price at which the imported goods or identical or similar imported goods are sold in the country of importation in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of ninety days after such importation.

2. If neither the imported goods nor identical nor similar imported goods are sold in the country of importation in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the country of importation who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1(a) of this Article.

Article 6

1. The customs value of imported goods under the provisions of this Article shall be based on a computed value. Computed value shall consist of the sum of:

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the country of importation;

(c) the cost or value of all other expenses necessary to reflect the valuation option chosen by the Party under subparagraphs (e), (f) and (g) of paragraph 1 of Article 8 of this Annex.

2. No Party may require or compel any person not resident in its own territory to produce for examination, or to allow access to, any account or other record for the purposes of determining a computed value. However, information supplied by the producer of the goods for the purposes of determining the customs value under the provisions of this Article may be verified in another country by the authorities of the country of importation with the agreement of the producer and provided they give sufficient advance notice to the government of the country in question and the latter does not object to the investigation.

Article 7

1. If the customs value of the imported goods cannot be determined under the provisions of Articles 1 to 6 of this Annex, the customs value shall be determined using reasonable means on the basis of data available in the country of importation.

2. No customs value shall be determined under the provisions of this Article on the basis of:

(a) the selling price in the country of importation of goods produced in such country;

(b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

(d) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 6 of this Annex;
(e) the price of the goods for export to a country other than the country of importation;
(f) minimum customs values; or
(g) arbitrary or fictitious values.

3. If he so requests, the importer shall be informed in writing of the customs value determined under the provisions of this Article and the method used to determine such value.

Article 8

1. In determining the customs value under the provisions of Article 1 of this Annex, there shall be added to the price actually paid or payable for the imported goods:

(a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:

i. commissions and brokerage, except buying commissions;
ii. the cost of containers which are treated as being one for customs purposes with the goods in question;
iii. the cost of packing whether for labor or materials;

(b) the value, apportioned as appropriate, of the following goods and services where provided directly or indirectly by the buyer to the seller free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

i. materials, components, parts and similar items incorporated in the imported goods;
ii. tools, dies, molds and similar items used in the production of the imported goods;
iii. materials consumed in the production of the imported goods;
iv. engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the country of importation and necessary for the production of the imported goods;

(c) royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
(e) the cost of transport of the imported goods to the port or place of importation;
(f) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
(g) the cost of insurance.

2. Additions to the price actually paid or payable under this Article shall be made only on the basis of objective and quantifiable data.
3. No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

Article 9

Where the conversion of currency is necessary for the determination of the customs value, the rate of exchange to be used shall be stipulated by the competent authorities of the country of importation at the day of registration of customs declaration by the customs authority of the country of importation.

Article 10

All information which is by nature confidential or which is provided on a confidential basis for the purposes of customs valuation shall be treated as strictly confidential by the authorities concerned who shall not disclose it without the specific permission of the person or government providing such information, except to the extent that it may be required in accordance with the national legislation of the country of importation.

Article 11

1. The legislation of each Party shall provide in regard to a determination of customs value for the right of appeal, without penalty, by the importer or any other person liable for the payment of the duty.
2. An initial right of appeal without penalty may be to an authority within the customs administration or to an independent body, but the legislation of each Party shall provide for the right of appeal without penalty to a judicial authority.

3. Notice of the decision on appeal shall be given to the appellant and the reasons for such decision shall be provided in writing. He shall also be informed of his rights of any further appeal.

Article 12

1. In this Annex:

(a) **"customs value of imported goods"** means the value of goods for the purposes of levying ad valorem duties of customs on imported goods;

(b) **"produced"** includes grown, manufactured and mined;

(c) **"identical goods"** means goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical;

(d) **"similar goods"** means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.

The terms "identical goods" and "similar goods" do not include, as the case may be, goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 1(b)(iv) of Article 8 of this Annex because such elements were undertaken in the country of importation.

Goods shall not be regarded as "identical goods" or "similar goods" unless they were produced in the same country as the goods being valued.

Goods produced by a different person shall be taken into account only when there are no identical goods or similar goods, as the case may be, produced by the same person as the goods being valued.

(e) **"goods of the same class or kind"** means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

2. For the purposes of this Annex, persons shall be deemed to be related only if:

(a) they are officers or directors of one another's businesses;

(b) they are legally recognized partners in business;

(c) they are employer and employee;

(d) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;

(e) one of them directly or indirectly controls the other;

(f) both of them are directly or indirectly controlled by a third person;

(g) together they directly or indirectly control a third person; or

(h) they are members of the same family.

3. Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Annex if they fall within the criteria of paragraph 2 of this Article.

Article 13

Upon written request, the importer shall have the right to an explanation in writing from the customs administration of the country of importation as to how the customs value of his imported goods was determined.

Article 14

Nothing in this Annex shall be construed as restricting or calling into question the rights of customs authorities to satisfy themselves as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes.