Comprehensive Economic Partnership Agreement between the Republic of Mauritius and the United Arab Emirates

PREAMBLE

The Governments of the United Arab Emirates (hereinafter referred to as the "UAE") and the Republic of Mauritius (hereinafter referred to as "Mauritius");

hereinafter being referred to individually as a "Party" and collectively as "the Parties";

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

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

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

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

AIMING to promote transfer of technology and expand trade;

CONVINCED that the establishment of a free trade area will provide a more favorable climate for the promotion and development of economic and trade relations between the Parties;

AIMING to facilitate trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters;

DETERMINED to support the growth and development of micro, small and medium-sized enterprises by enhancing their ability to participate in and benefit from the opportunities created by this Agreement;

AIMING to establishing a clear, transparent, and predictable legal and commercial framework for business planning, that supports further expansion of trade and investment;

RECOGNIZING their inherent right to regulate and resolved to preserve the flexibility of the Parties to set legislative and regulatory priorities, and protect legitimate public welfare objectives, such as health, safety, environmental

protection, conservation of living or non-living exhaustible natural resources, integrity and stability of the financial system, and public morals, in accordance with the rights and obligations provided in this Agreement;

HAVE AGREED, in pursuit of the above, to conclude the following Agreement (hereinafter referred to as "this Agreement"):

CHAPTER 1
INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1: General Definitions

For the purposes of this Agreement:

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

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

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

Days means calendar days, including weekends and holidays;

DSU means the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement;

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

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

GPA means the Agreement on Government Procurement in Annex 4 to the WTO Agreement;

Harmonized System or **HS** means the Harmonized Commodity Description and Coding System, including its General Rules for the Interpretation, Section Notes, Chapter Notes and Subheading Notes;

Import Licensing Agreement means the Agreement on Import Licensing Procedures in Annex 1A to the WTO Agreement;

Joint Committee means the Joint Committee established pursuant to Article 17.1 (Administration of the Agreement);

Measure means any measure, whether in form of a law, regulation, rule, procedure, decision, practice, administrative action, or any other form;

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

Person means a natural person or a legal person**;**

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

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

Trade Facilitation Agreement means the Agreement on Trade Facilitation in Annex 1A to the WTO Agreement**;**

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

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

WTO means the World Trade Organization; and

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

Article 1.2: Establishment of a Free Trade Area

The Parties hereby establish a free trade area, in accordance with the Decision of 28 November 1979 on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries (Enabling Clause) and Article V of GATS and to promote opportunities for market access and trade liberalization for goods, services and investments; strengthen development of the digital economy; and deepen economic cooperation between the Parties.

Article 1.3: Objectives

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

Article 1.4: Geographical Scope

This Agreement shall apply:

(a) For the UAE, its land territories, internal waters, including its Free Zones, territorial sea, including, the seabed, and subsoil thereof, and airspace over such territories and waters, as well as the contiguous zone, the continental shelf and exclusive economic zone, over which UAE has sovereignty, sovereign rights or jurisdiction as defined in its laws, and in accordance with international law.

(b) For Mauritius, to all the islands which, in accordance with the laws of Mauritius and international law, are comprised in the State of Mauritius; its territorial sea, and the air space above the territorial sea and the islands comprised in the State of Mauritius; the seabed and subsoil of its territorial sea; and the maritime zones, including the exclusive economic zone and the continental shelf, over which Mauritius has sovereignty, sovereign rights or jurisdiction in accordance with its domestic law and international law.

Article 1.5: Relation to Other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other agreements to which both Parties are party.

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

Article 1.6: Regional and Local Government

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

2. This provision is to be interpreted and applied in accordance with the principles set out in paragraph 12 of Article XXIV of the GATT 1994 and paragraph 3 of Article I of the GATS.

Article 1.7: Transparency

1. Each Party shall publish or otherwise make publicly available their laws, regulations, as well as any relevant international agreement which may affect the operation of this Agreement.

2. Without prejudice to Article 1.8, each Party shall respond with reasonable period of time to specific questions and provide, upon request, information to each other on matters referred to in paragraph 1.

Article 1.8: Confidential Information

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

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

CHAPTER 2
TRADE IN GOODS

Article 2.1: Definitions

For the purposes of this Chapter:

Customs Authority means the authority that, according to the legislation of each Party, is responsible for the administration and enforcement of customs laws and regulations of the Party. In the case of the UAE, it shall be the Federal Authority for Identity, Citizenship, Customs & Port Security, and in the case of Mauritius, the Customs Department of the Mauritius Revenue Authority.

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

(i) charge equivalent to an internal tax imposed in conformity with Article III of the GATT 1994;

(ii) anti-dumping or countervailing or safeguard duty that is applied consistently with the provisions of Articles VI and XIX of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, and the Safeguards Agreement; or

(iii) fee or other charge in connection with importation commensurate with the cost of services rendered and which does not represent a direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes.

Article 2.2: Scope

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

Article 2.3: National Treatment

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

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, including as explicitly set out in each Parties' Schedule included in Annex 2A (Schedule of Tariff Commitments of Mauritius) or 2B (Schedule of Tariff Commitments of the UAE), neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party.

2. Upon the entry into force of this Agreement, Mauritius shall eliminate or reduce its customs duties applied on goods originating from the UAE in accordance with Annex 2A (Schedule of Tariff Commitments of Mauritius) and the UAE shall eliminate or reduce its customs duties on goods originating from Mauritius in accordance with Annex 2B (Schedule of Tariff Commitments of the UAE).

3. Where a Party reduces its most-favored-nation (hereinafter "MFN") applied rate of customs duty, that duty rate shall apply to an originating good of the other Party if, and for as long as, it is lower than the customs duty rate on the same good calculated in accordance with Annex 2A (Schedule of Tariff Commitments of Mauritius) in the case of Mauritius or Annex 2B (Schedule of Tariff Commitments of the UAE) in the case of the UAE.

Article 2.5: Acceleration or Improvement of Tariff Commitments

1. Upon request of a Party, the other Party shall consult with the requesting Party to consider accelerating, improving, or broadening the scope of the elimination of customs duties as set out in their Schedule in Annex 2A (Schedule of Tariff Commitments of Mauritius) or 2B (Schedule of Tariff Commitments of the UAE).

2. Further commitments between the Parties to accelerate or broaden the scope of the elimination of a customs duty on a good (or to include a good in

Annex 2A (Schedule of Tariff Commitments of Mauritius) or 2B (Schedule of Tariff Commitments of the UAE) shall supersede any duty rate or staging category determined pursuant to their respective Schedules upon its incorporation into this Agreement.

3. Nothing in this Agreement shall prohibit a Party from unilaterally accelerating or broadening the scope of the elimination of customs duties set out in its Schedule on originating goods. Any such unilateral acceleration or broadening of the scope of the elimination of customs duties will not permanently supersede any duty rate or staging category determined pursuant to their respective Schedules nor serve to waive that Party's right to raise the customs duty back to the level established in its Schedule following a unilateral reduction.

Article 2.6: Classification of Goods and Transposition of Schedules

1. The classification of goods in trade between the Parties shall be that set out in the respective tariff nomenclature of each Party in conformity with the Harmonized System (HS) and its legal notes and amendments.

2. Each Party shall ensure that the transposition of its Schedule does not afford less favourable treatment to an originating good of the other Party than that set out in its Schedule in Annex 2A (Schedule of Tariff Commitments of Mauritius) or 2B (Schedule of Tariff Commitments of the UAE).

3. A Party may introduce new tariff splits, provided that the preferential conditions applied in the new tariff splits are not less preferential than those applied originally.

Article 2.7: Import and Export Restrictions

Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made a part of this Agreement, *mutatis mutandis*.

Article 2.8: Import Licensing

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement, which is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Before applying any new or modified import licensing procedure, a Party shall publish it in such a manner as to enable governments and traders to become acquainted with it, including through publication on an official government internet site. Upon request of the other Party, the Party shall exchange information concerning its implementation in a reasonable period.

Article 2.9: Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of the GATT 1994 and the Customs Valuation Agreement, *mutatis mutandis*.

Article 2.10: Export Subsidies

1. The Parties reaffirm their commitments under the SCM Agreement and the Agreement on Agriculture with regard to export subsidies on any good destined for the territory of the other Party.

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

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

1. The Parties shall endeavour to avoid the imposition of restrictive measures for balance-of-payments purposes.

2. Any such measures taken for trade in goods shall be in accordance with Article XII of the GATT 1994 and the Understanding on the Balance-of-

Payments Provisions of the GATT 1994, the provisions of which are incorporated into and made a part of this Agreement, *mutatis mutandis*.

Article 2.12: Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of the GATT 1994 and its interpretive notes and Article 6 of the Agreement on Trade Facilitation, that all fees and charges of whatever character (other than import and export duties, charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of GATT 1994, and measures applied in accordance with the provisions of Articles VI or XIX of the GATT 1994, the Anti-Dumping Agreement, the SCM Agreement, Safeguards Agreement, or Article 22 of the DSU) imposed on, or in connection with, importation or exportation of goods are limited in amount to the approximate cost of services rendered, which shall not be calculated on an ad valorem basis, and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Each Party shall promptly publish details and shall make such information available on the internet regarding the fees and charges it imposes in connection with importation or exportation.

Article 2.13: Non-Tariff Measures

1. Unless otherwise provided, neither Party shall adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or this Agreement.

2. Each Party shall ensure that its laws, regulations, procedures and administrative rulings relating to non-tariff measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles in trade with the other Party.

3. If a Party considers that a non-tariff measure of the other Party is an unnecessary obstacle to trade, that Party may nominate such a non-tariff measure for review by the Subcommittee on Trade in Goods by notifying the other Party at least 30 days before the date of the next scheduled meeting of the Subcommittee. A nomination of a non-tariff measure for review shall

include reasons for its nomination, how the measure adversely affects trade between the Parties, and if possible, suggested solutions. The Subcommittee on Trade in Goods shall immediately review the measure with a view to securing a mutually agreed solution to the matter. Review by the Subcommittee on Trade in Goods is without prejudice to the Parties' rights under Chapter 15 (Dispute Settlement).

Article 2.14: State Trading Enterprises

Nothing in this Agreement shall be construed to prevent a Party from maintaining or establishing a state trading enterprise in accordance with Article XVII of the GATT 1994 and the Understanding on the Interpretation of Article XVII of the GATT 1994, *mutatis mutandis*.

Article 2.15: Temporary Admission of Goods

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

   (a) professional and scientific equipment, including their spare parts, and including equipment for the press or television, software, and broadcasting and cinematographic equipment, that are necessary for carrying out the business activity, trade, or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;

   (b) goods intended for display, demonstration or use at theaters, exhibitions, fairs, or other similar events;

   (c) commercial samples and advertising films and recordings;

   (d) goods admitted for sports purposes;

   (e) containers and pallets that are used for the transportation of equipment or used for refilling; and

   (f) goods entered for completion of processing.

2. Each Party shall at the request of the importer and for reasons deemed valid by its Customs Authority in accordance with its domestic law, extend the time limit for temporary admission beyond the period initially fixed.

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

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

   (b) be accompanied by a security in an amount no greater than the customs duties and any other tax imposed on imports that would otherwise be owed on entry or final importation, releasable on exportation of the good;

   (c) be capable of identification when exported;

   (d) be exported in accordance with the time period granted for temporary admission in accordance with its domestic law related to the purpose of the temporary admission;

   (e) not be admitted in a quantity greater than is reasonable for its intended use; or

   (f) be otherwise admissible into the importing Party's territory under its law.

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

5. Each Party through its Customs Authority shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, such procedures shall provide that when such a good accompanies a national or resident of the other Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national or resident.

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

7. Each Party shall provide that the importer of a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good has been destroyed within the original period fixed for temporary admission or any lawful extension. A Party may condition relief of liability under this paragraph by requiring the importer to receive prior approval from the Customs Authority of the importing Party before the good can be so destroyed.

Article 2.16: Goods Re-Entered After Repair

1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory in accordance with its laws and procedures after that good has been temporarily exported from its territory to the territory of the other Party for repair regardless of whether such repair could be performed in the territory from which the good was exported, except that a customs duty or other taxes may be applied to the addition resulting from the repair that was performed in the territory of the other Party.

2. Neither Party shall apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair.

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

   (a) destroys a good's essential characteristics or creates a new or commercially different good;

   (b) transforms an unfinished good into a finished good; or

   (c) results in a change of the classification at a six-digit level of the Harmonized System (HS).

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

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

(a) such samples be imported solely for the solicitation of orders for goods or services provided from the territory of the other Party or a non-Party; or

(b) such advertising materials be imported in packets, that each contain no more than one copy of each such material, and that neither the materials nor the packets form part of a larger consignment.

Article 2.18: Subcommittee on Trade in Goods

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

2. The Subcommittee shall meet once a year or as often as the Parties consider necessary to consider any matter arising under this Chapter.

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

(a) monitoring the implementation and administration of this Chapter;

(b) promoting trade in goods between the Parties, including through consultations on accelerating and broadening the scope of preferential treatment or tariff elimination under this Agreement and other issues as appropriate;

(c) addressing barriers to trade in goods between the Parties including those related to non-tariff measures, including import and export restrictions, which may restrict trade in goods between the Parties and, if appropriate, referring such matters to the Joint Committee for its consideration;

(d) providing advice and recommendations to the Joint Committee on cooperation needs regarding trade in goods matters;

(e) reviewing amendments to the Harmonized System (HS) to ensure that each Party's obligations under this Agreement are not altered, and consulting to resolve any conflicts between such amendments and Annex 2A (Schedule of Tariff Commitments of Mauritius) or 2B (Schedule of Tariff Commitments of the UAE) and national nomenclatures;

(f) consulting on and endeavoring to resolve any difference that may arise among the Parties on matters related to the classification of goods under the Harmonized System (HS);

(g) reviewing data on trade in goods in relation to the implementation of this chapter;

(h) assessing matters that relate to trade in goods and undertaking any additional work that the Joint Committee may assign to it; and

(i) reviewing and monitoring any other matter related to the implementation of this chapter.

CHAPTER 3
RULES OF ORIGIN

Article 3.1: Definitions

For the purposes of this Chapter:

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

(b) **competent authority** refers to:

(i) for the UAE, the Ministry of Economy or any other agency notified from time to time;

(ii) for Mauritius**,** the Customs Department of the Mauritius Revenue Authority;

(c) **consignment** means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(d) **customs authority** refers to:

(i) for the UAE, the Federal Authority of Identity, Citizenship, Customs and Port Security;

(ii) for Mauritius, the Customs Department of the Mauritius Revenue Authority;

(e) **customs value** means the value of imported goods as determined in accordance with the Customs Valuation Agreement;

(f) **exporter** means any natural or legal person who exports goods to the territory of another Party, who is able to prove the origin of the goods, whether or not that person is the manufacturer and whether or not that person carries out the export formalities;

(g) **fungible materials** mean materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

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

(i) **good** refers to any article of trade including materials and products;

(j) **indirect material** refers to a material used in the production, testing, or inspection of a good but not physically incorporated into the good, or the operation of equipment associated with the production of a good;

(k) **material** refers to any ingredient, raw material, compound, component or part, etc., used in the production of a good;

(l) **non-originating good/ non- originating material** refers to a good or material that does not qualify as originating under this Chapter;

(m) **originating goods / originating material** refers to goods or materials that qualify as originating under this Chapter;

(n) **product** refers to that which is obtained by growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, extracting or manufactured, even if it is intended for later use in another manufacturing operation;

(o) **production** refers to obtaining a good through growing, raising, mining, harvesting, fishing, aquaculture, trapping, hunting, manufacturing, processing, assembling ~~a~~ good;

(p) **territory** means the territory as defined in Article 1.4 (Geographical Scope).

Section A: Origin Determination

Article 3.2: Originating Goods

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

(a) goods are wholly obtained or produced there according to Article 3.3; or

(b) goods are not wholly obtained or produced entirely there, provided that the good has undergone sufficient working or processing according to Article 3.4; or

(c) goods produced entirely there exclusively from originating materials,

and the goods satisfied all other applicable requirements of this Chapter.

Article 3.3: Wholly Obtained or Produced Goods

For the purposes of paragraph (a) of Article 3.2, the following goods shall be deemed to be wholly obtained or produced in the territory of a Party:

(a) plant and plant products grown, collected or harvested there;

(b) live animals born and raised there;

(c) products obtained from live animals raised there;

(d) mineral product and natural resources extracted or taken from that Party's soil, subsoil, waters, seabed or beneath the seabed;

(e) product obtained from hunting, trapping, collecting, capturing, fishing or aquaculture conducted there;

(f) product of sea fishing and other marine products taken from outside the territorial waters of the Party by a vessel registered with a Party and flying its flag;

(g) products made on board a factory ship registered, with a Party and flying its flag, exclusively from products referred to in point (f);

(h) product, other than products of sea fishing and other marine products, taken or extracted from the seabed, ocean floor or the subsoil of the continental shelf or the exclusive economic zone of a Party by a Party or a Person of the Party, provided that the Party or Person of the Party has the right to exploit such seabed, ocean floor, or subsoil in accordance with international law;

(i) used articles collected there which are fit only for the recovery of raw materials;

(j) waste and scrap resulting from manufacturing operations conducted there, fit only for recovery of raw materials;

(k) product produced or obtained there exclusively from product referred to in subparagraphs (a) through (j), or from their derivatives, at any stage of production.

Article 3.4: Sufficient Working or Processing

1. For the purposes of paragraph (b) of Article 3.2, a good which is not wholly obtained in a Party shall be deemed to have undergone sufficient working or processing in the exporting Party and considered originating there when the conditions laid down in the list in Annex 3A on Product Specific Rules of Origin (hereinafter referred to as "PSR") for the concerned good are met.

2. The Qualifying Value Content (hereinafter referred to as "QVC") of a good, specified in the PSR (Annex 3A), shall be calculated by using the following formula:

(a) $QVC = \frac{ExWorks\ price - V.N.M}{ExWorks\ price} * 100$ where:

(i) **Ex-Works price** refers to the price paid for the good ex-works to the manufacturer in the Parties in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the good obtained is exported;

(ii) **V.N.M.** refers to the Customs value of the non-originating materials at the time of importation including the cost of transport and insurance incurred in transporting the material to the destination port in the importing Party, or the earliest ascertained price paid or payable for the materials of undetermined origin in the Party where the production takes place for all non-originating materials, parts or produce that are acquired by the producer in the production of the good. When the producer of a good acquires non-originating materials within that Party the value of such materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

Article 3.5: Intermediate Goods

If a good which has obtained originating status in a Party in accordance with Article 3.4 is used as a material in the manufacture of another good, no account shall be taken of the non-originating materials which may have been used in its manufacture.

Article 3.6: Accumulation

1. A good originating in the territory of a Party, which is used in the territory of the other Party as material for a finished good eligible for preferential tariff treatment, shall be considered to be originating in the territory of the latter Party where working or processing of the finished good has taken place.

2. Notwithstanding paragraph 1, an originating good from a Party that does not undergo processing beyond the minimal or insufficient operations listed

in Article 3.8 in the other Party shall retain its originating status of the former Party.

3. The Parties through the Joint Committee may agree to review this Article with a view to providing for other forms of accumulation for the purpose of qualifying goods as originating goods under this Agreement.

Article 3.7: Tolerance

1. Notwithstanding Article 3.4 and except as otherwise specified in Annex 3A, a good shall be considered to have undergone a change in tariff classification if the value of all non-originating materials that are used in the production of the good and that do not undergo the applicable change in tariff classification does not exceed 15% of the ex-works price of the good.

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

3. For goods classified under Chapters 28 through 38 of the Harmonized System, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product.

Article 3.8: Insufficient Operations

1. Whether or not the requirements of Article 3.4 and Annex 3A are satisfied, the following operations shall be considered to be insufficient working or processing to confer originating status to a good irrespective of whether these operations are undertaken exclusively by itself or in combination in the territory of a Party:

   (a) slaughter of animals;

   (b) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, ventilation, chilling and like operations;

   (c) sifting, screening, simple classifying, sorting, washing, cutting, slitting, bending, coiling or uncoiling, sharpening, simple grinding, slicing (including making-up of sets of articles);

(d) cleaning, including removal of dust, oxide, oil, paint or other coverings;

(e) ironing or pressing of textiles and textile articles;

(f) simple painting and polishing operations;

(g) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(h) simple mixing of goods, whether or not of different kinds; mixing of sugar with other material;

(i) simple assembly of parts of products to constitute a complete good or disassembly of products into parts;

(j) changes of packing, unpacking or repacking operations, and breaking up and assembly of packages;

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

(l) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;

(m) peeling, stoning or shelling of fruits, nuts and vegetables;

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

(o) mere dilution with water or another substance that does not materially alter the characteristics of the goods.

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

(a) “Simple” generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity;

(b) “Simple mixing” generally describes an activity which does not need special skills, machine, apparatus or equipment especially produced

or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

Article 3.9: Indirect Materials

Any indirect material used in the production of a good shall be treated as originating material, irrespective of the origin of such indirect material. Indirect materials include the following:

(a) Fuel and energy;

(b) tools, dies, and molds;

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

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

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

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

(g) catalysts and solvents; and

(h) any other material that is not incorporated into the good but for which the use in the production of the good can reasonably be demonstrated to be a part of that production.

Article 3.10: Accessories, Spare Parts, Tools

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

production of the originating goods undergo the applicable change in tariff classification provided that:

(a) The accessories, spare parts, tools, and instructional or other information materials are classified with and not invoiced separately from the good; and

(b) The quantities and values of the accessories, spare parts, tools, and instructional or other information materials presented with the good are customary for the good.

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

Article 3.11: Treatment of Packages and Packing Materials and Containers

1. Each Party shall provide that packages and packing materials and containers in which a good is packed for retail sale, if classified with the good, according to Rule 5(b) of the General Rules for the Interpretation of the Harmonized System, shall be disregarded in determining the origin of the goods.

2. Notwithstanding paragraph 1, where the good is subject to qualifying value content requirement, the value of such packages, packing materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the goods.

3. The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of the product.

Article 3.12: Fungible Goods or Materials

1. Each Party shall provide that the determination of whether fungible goods or materials are originating shall be made through physical segregation of each good or material, or, in case of any difficulty, through the use of any inventory management method, such as averaging, last-in, first-out, or first-in, first out, recognised in the generally accepted accounting principles of the Party in which the product is produced.

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

3. The method chosen must permit a clear distinction to be made between originating and non-originating materials including materials of undetermined origin acquired and/or kept in stock.

4. A producer using an inventory management system shall keep records of the operation of the system that are necessary for the competent authority of the Party concerned to verify compliance with the provisions of this Chapter.

5. The Parties may require that the application of inventory management method is subject to prior authorization by the competent authorities. The competent authorities may grant authorization subject to any conditions they deemed appropriate and shall monitor the use made of the authorization.

Article 3.13: Sets of Goods

Sets, as defined in Rule 3 of the General Rules for the Interpretation of the Harmonized System, shall be regarded as originating when all component goods are originating. However, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of non-originating products does not exceed 15% of the ex-works price of the set.

Section B: Territoriality and Transit

Article 3.14: Transport and Transit

1. Each Party shall provide that an originating good retains its originating status if the good has been transported directly to the importing Party without passing through the territory of a non-Party.

2. Notwithstanding Paragraph 1, each Party shall provide that an originating good retains its originating status if transited through or is stored in a temporary warehousing in one or more territories of non-Parties, provided that the:

(a) transit entry of the good is justified for geographical reason or by consideration related exclusively to transport requirements; and

(b) good remained under customs control in the territory of a non-Party; and

(c) good has not entered into trade or consumption there; and

(d) good has not undergone any operation there other than unloading, reloading, repackaging, labeling, splitting of consignments, or any operation required to keep them in good condition.

3. An importer shall upon request supply appropriate evidence to the customs authorities of the importing Party that the conditions set out in paragraph 2 have been fulfilled. The evidence may be given by:

(a) contractual transport documents such as bills of lading; or

(b) factual or concrete evidence based on marking or numbering of packages; or

(c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting; or

(d) any evidence related to the goods themselves.

Article 3.15: Free Economic Zones or Free Zones

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

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

3. When products originating in UAE or in Mauritius are imported into a free zone under cover of a Proof of Origin and undergo treatment or processing, the authorities concerned shall issue a new certificate of origin at the exporter's request, if the treatment or processing undergone complies with the provisions of this Chapter.

Article 3.16: Exhibitions

1. Originating goods of a Party sent for exhibition in a non-Party and sold after the exhibition for importation to the other Party shall benefit on importation from the provisions of this Agreement, provided it is shown to the satisfaction of the customs authorities that:

   (a) an exporter has consigned these goods from the exporting Party to the country in which the exhibition is held and has exhibited them there;

   (b) the goods have been sold or otherwise disposed of by that exporter to a person in the other Party;

   (c) the goods have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

   (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A Proof of Origin must be issued or made out in accordance with the provisions of Article 3.18 and submitted to the customs authorities of the importing Party. The name and address of the exhibition must be indicated thereon. When requested, additional documentary evidence of the conditions under which they have been exhibited shall be provided, including proof that the exhibited goods remained under customs control, if required.

3. Paragraph 1 shall apply to trade, industrial, agricultural, or crafts exhibition, fair, or similar public show or display which is not organized in shops or business premises for direct sale to the public of the exhibited products and during which the products remain under customs control.

Article 3.17: Third Party Invoicing

1. The customs authority in the importing Party shall not reject a certificate of origin only for the reason that the invoice was issued by a non-Party trader, provided that the good meets the requirements in this Chapter.

2. The exporter of the goods shall indicate "third party invoicing" and such information as name, address of the company issuing the invoice, invoice number and date shall be reproduced from the commercial invoice issued by the non-Party trader in the appropriate field as detailed in Annex 3B.

3. The Origin Declaration established in Article 3.21 shall not be provided on an invoice issued by a third Party; instead the Origin Declaration can appear on any other commercial document related to the originating goods made out in the territory of the exporting Party.

Section C: Origin Certification

Article 3.18: Proof of Origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment under this Agreement on the basis of a Proof of Origin.

2. Any one of the following shall be considered as a Proof of Origin of an originating good:

   (a) a paper format certificate of origin issued by a competent authority as per Article 3.19;

   (b) an Electronic Certificate of Origin (E-Certificate) issued by a competent authority and exchanged by an electronic system as per Article 3.20;

   (c) an origin declaration made out by an approved exporter as per Article 3.21.

3. Each Party shall provide that a Proof of Origin shall be completed in the English language and shall remain valid for one year from the date on which it is issued or made out and be submitted within its validity period.

4. Notwithstanding paragraphs 1 and 2, the importing Party shall not require a Proof of Origin if the said Party has waived the requirement or does not require the importer to present a Proof of Origin as per its domestic laws.

5. Proof of Origin shall be submitted to the customs authority of the importing country in accordance with the procedures applicable in that Party.

6. In exceptional circumstances, the Proof of Origin may be accepted by the customs authority in importing Party for the purpose of granting preferential tariff treatment even after the expiry of its validity provided the failure to observe the time limit results from *force majeure* or other valid reasons beyond the control of the exporter and the goods have been imported before the expiry of the validity period of the said Proof of Origin.

7. The Proof of Origin shall be issued by the competent authority of the exporting Party or shall be made out by the approved exporter prior to or at the time of shipment.

Article 3.19: Certificate of Origin

1. A Certificate of Origin shall:

   (a) be in standard A4 white paper as per the attached Form set out in Annex 3B;

   (b) be forwarded by the exporter to the importer for submission to the customs authority of the importing Party;

   (c) may cover one or more goods under one consignment; and

   (d) be in a printed format or such other medium including electronic format.

2. Each Certificate of Origin shall bear a unique reference number affixed by the Competent Authority in the exporting party and separately given by each place or office of issuance.

3. A Certificate of Origin shall bear an official seal and signature of the Competent authority. The official seal and signature may be applied electronically.

4. In case the official seal is applied electronically, an authentication mechanism, such as QR code or a secured website, shall be included in the certificate for the certificate to be considered as an original copy.

Article 3.20: Electronic Data Origin Exchange System

For the purposes of Article 3.18 paragraph 2 (b), the Parties shall endeavor to develop an electronic system for origin information exchange between competent authorities, upon mutually agreed time framework, to ensure the effective and efficient implementation of this Chapter particularly on transmission of electronic certificate of origin and origin declaration. The Parties may also agree to exchange any other origin-related information as they deem necessary.

Article 3.21: Origin Declaration

1. For the purposes of Article 3.18 paragraph 2 (c), the Parties may implement provisions allowing each competent authority to recognize an origin declaration made by an approved exporter.

2. The competent authority of the exporting Party may authorise any exporter, (hereinafter referred to as "approved exporter"), who exports goods under this Agreement, to make out Origin Declarations, a specimen of which appears in Annex 3C (Origin Declaration) irrespective of the value of the goods concerned.

3. An exporter seeking such authorisation must offer to the satisfaction of the competent authorities all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.

4. The competent authorities of the exporting party may grant the status of approved exporter, subject to any conditions which they consider appropriate.

5. The competent authority shall grant to the approved exporter an authorisation number which shall appear on the origin declaration, as per Annex 3C (Origin Declaration).

6. The competent authorities of the exporting party shall share or publish the list of approved exporters and periodically update it. Each Party shall provide the other Party with detailed information on the approved exporters, such as the names, authorization numbers and contact details of the approved exporters.

7. The competent authorities shall monitor the use of the authorisation by the approved exporter.

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

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

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

11. The competent authority may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 3, or no longer fulfils the conditions referred to in paragraph 4 or otherwise makes an incorrect use of the authorisation.

Article 3.22: Procedure for Issuance of a Certificate of Origin

1. Certificates of Origin shall be issued by the competent authority of the exporting Party, either upon an electronic application or an application in paper form, having been made by the exporter or under the exporter's responsibility by his or her authorized representative, in accordance with the domestic regulations of the exporting Party.

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

3. The competent authority shall, to the best of its competence and ability, carry out proper examination to ensure that:

   (a) the application and the Certificate of Origin is duly completed and signed by the authorised signatory;

   (b) the originating status of the good is in conformity with the provisions of this Chapter. For this purpose, the competent authority shall have the right to call for supporting documents and to carry out inspection of the exporter's bookkeeping, premises or any other check considered appropriate; and

   (c) HS Code, description, gross weight or other quantity and value conform to the good to be exported.

Article 3.23: Certificate of Origin Issued Retrospectively

1. In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment, due to *force majeure*, involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but with a validity no longer than 1 year from the date of shipment, in which case it is necessary to indicate "ISSUED RETROSPECTIVELY" in the appropriate field as detailed in Annex 3B (Certificate of Origin).

2. The provisions of this Article shall be applied to goods which comply with the provisions of this Agreement, and which on the date of its entry into force, are either in transit or are in the territory of the Parties in temporary storage under customs control. This shall be subject to the submission to the customs authorities of the importing Party, within 6 months from the said date, of a Certificate of Origin issued retrospectively by the Competent Authority of the exporting Party together with documents, showing that the goods have been transported directly in accordance with the provisions of Article 3.14.

Article 3.24: Loss of the Certificate of Origin

1. In the event of theft, loss or destruction of a Certificate of Origin, the exporter, or its authorized representative may apply to the Competent Authority, which issued it, for a certified true copy of the original Certificate of Origin to be made out on the basis of the export documents in possession of the Competent authority.

2. The certified true copy of the original Certificate of Origin shall be endorsed with an official signature and seal and bear the words "CERTIFIED TRUE COPY" and the date of issuance of the original Certificate of Origin in appropriate field as detailed in Annex 3B (Certificate of Origin). The certified true copy of a Certificate of Origin shall be issued within the same validity period of the original Certificate of Origin.

Article 3.25: Importation by Instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System falling within Sections XV to XXI or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single Proof of Origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 3.26: Treatment of Erroneous Declaration in the Certificate of Origin

Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by issuing a new certificate of origin to replace the erroneous one. The validity of the amended certificate of origin will be the same as the original.

Article 3.27: Treatment of Minor Discrepancies

1. The discovery of minor discrepancies between the Proof of Origin and the documents submitted to the customs authority of the importing Party for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* invalidate the Proof of Origin, if such Proof of Origin does in fact correspond to the goods under importation.

2. Minor discrepancies include typing errors or formatting errors, subject to the condition that these minor errors do not affect the authenticity of the Proof of Origin or the accuracy of the information included in the Proof of Origin. Discrepancies in the specimen signatures or seals of the issuing competent authority shall not be regarded as minor discrepancies.

Article 3.28: Non-Submission of Proof of Origin at Time of Importation

1. Where a Proof of Origin is not submitted to the customs authority at the time of importation, upon the request of the importer, the customs

authorities of the importing Party may impose the applied non-preferential customs duties, or require a guarantee equivalent to the full amount of the customs duties on that good, provided that the importer formally declares to the customs authority at the time of importation that the good in question qualifies as an originating good.

2. The importer may apply for a refund of any excess customs duties imposed or guarantee paid provided that the importer presents the required Proof of Origin referred to in paragraph 1 within its validity period.

Section D: Cooperation and Origin Verification

Article 3.29: Denial of Preferential Tariff Treatment

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

   (a) the good does not meet the requirements of this Chapter; or

   (b) the importer, exporter, producer or approved exporter of the good fails or has failed to comply with any of the relevant requirements of this Chapter, or

   (c) it has been established subsequent to a verification visit in Article 3.31 that the goods are not originating; or

   (d) the competent or customs authority of the importing Party has not received confirmation from the customs or competent authority of the exporting Party as to the determination of the authenticity of the Proof of Origin or whether the good is originating, subsequent to a case of a verification in accordance with paragraph 4 of Article 3.30; or

   (e) the exporter, producer, or the competent or customs authority of the exporting Party does not comply with the requirements of verification in accordance with Article 3.30 and Article 3.31.

2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the

importer, that includes the reasons for the decision. The importer may, within the period provided for in the custom laws of the importing Party, file an appeal against such decision with the appropriate authority under the customs laws and regulations of the importing Party.

Article 3.30: Verification of Proofs of Origin

1. Subsequent verifications of Proofs of Origin shall be carried out at random or whenever the customs authority of the importing Party has reasonable doubts as to the authenticity of such documents, the originating status of the goods concerned or the fulfilment of the other requirements of this Chapter.

2. For the purposes of implementing the provisions of paragraph 1, the customs authority or the competent authority of the importing Party, as the case may be, shall send a verification request to the competent authority of the exporting Party by e-mail or any other means that ensure receipt, including a copy of the Proof of Origin and the reasons for the inquiry. Any other document and information obtained suggesting that the information given on the Proof of Origin is incorrect shall be sent in support of the request for verification.

3. The verification shall be carried out by the competent authority of the exporting Party. For this purpose, they shall have the right to carry out inspections at the exporter's or producer's premises, to call for any evidence, check the exporter's and the producer's records, or any other check considered appropriate related to origin and according to the Parties internal procedures.

4. The customs authority or the competent authority of the importing Party, as the case may be, requesting the verification shall be informed of the results of:

   (a) the authenticity of the proof of origin within 45 days from the date of the receipt of the verification request; and

   (b) within 6 months from the date of the receipt of the verification request in the case of verification of originating status of the concerned good.

   These results must indicate clearly whether the documents are authentic and whether the goods concerned can be considered as originating and fulfil the other requirements of this Chapter.

5. If the customs authority or competent authority of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the goods shall be offered to the importer subject to any precautionary measures judged necessary.

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

Article 3.31: Verification Visits

1. Pursuant to Article 3.30, if the customs authorities or the competent authorities of the importing Party are not satisfied with the results of the verification referred to in paragraph 4 of Article 3.30, they may, under exceptional circumstances for justifiable reasons, request verification visit to the exporting Party.

2. Prior to conducting a verification visit pursuant to paragraph 1:

   (a) the customs or the competent authorities of the importing Party shall, at least 40 days in advance of the proposed date of the visit, deliver a written notification to the customs or competent authorities of the other Party of their intention to conduct the verification visit. The customs or competent authority of the importing Party shall also notify the importer of the goods subject to the verification visit.

   (b) the written notification mentioned in subparagraph 2(a) shall be as comprehensive as possible and shall include, among others:

      (i) the name of the competent authorities issuing the notification;

      (ii) the name of the producer or exporter whose premises are to be visited;

      (iii) the proposed date of the verification visit and the date on which the written request is made;

(iv) the coverage of the proposed verification visit, including reference to the goods subject to the verification; and

(v) the names and designation of the officials performing the verification visit.

(c) the customs or competent authorities of the exporting Party, having agreed to the proposed date of the verification visit, shall seek to obtain the written consent of the producer or exporter whose premises are to be visited;

(d) when a written consent from the producer or exporter is not obtained within 30 days from the date of receipt of the notification pursuant to subparagraph (a), the customs authorities of the importing Party may deny preferential tariff treatment to the goods referred to in the Proof of Origin that would have been subject to the verification visit; and

(e) the competent authorities receiving the notification may postpone the proposed verification visit and notify the competent authorities of the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within 60 days from the date of such receipt, or a longer period as the Parties may agree.

3. The verification visit shall be conducted jointly by both the competent or customs authorities of the Parties. The outcome of the verification visit shall be agreed upon jointly on the last day of the verification visit, and shall include a clear determination of whether or not the goods subject to such verification qualify as originating goods.

4. The results shall be communicated to the importer and producer or exporter, whose goods are subject to such verification, by the relevant customs or competent authorities.

5. Upon the issuance of the written determination referred to in paragraph 3 that the goods qualify as originating goods, the customs authorities of the importing Party shall immediately restore preferential benefits and promptly refund the duties paid in excess of the preferential duty, or release guarantees obtained in accordance with the domestic legislation of the Party.

6. Upon the issuance of the written determination referred to in paragraph 3 that the goods do not qualify as originating goods, the producer or exporter shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information to its competent or custom authority regarding the eligibility of the goods for preferential tariff treatment. The final written determination shall be communicated by the competent or customs authority of the exporting Party to the producer or exporter within 30 days from the date of receipt of the comments or additional information.

Article 3.32: Record Keeping Requirement

1. For the purposes of the verification process pursuant to Articles 3.30 and 3.31, each Party shall require that:

   (a) The exporter/producer/manufacturer/approved exporter retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records necessary to prove that the good for which the Proof of Origin was issued was originating; and

   (b) The importer shall retain, for a period not less than five years from the date of importation of the good, or a longer period in accordance with its domestic laws and regulations, all records to prove that the good for which preferential tariff treatment was claimed was originating; and

   (c) The competent authority shall retain, for a period not less than five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its domestic laws and regulations, all supporting records of the application for the Proof of Origin.

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

Article 3.33: Confidentiality

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

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

Article 3.34: Penalties

1. Each Party shall adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, rules of origin, and the entitlement to preferential tariff treatment under this Agreement.

2. Nothing contained in this Agreement shall preclude the application of the respective national legislation relating to breach of customs laws or any other law for the time being in force on the importer or exporter/producer/manufacturer/approved exporter in the territories of the Parties.

Article 3.35: Relevant Dates

The time periods set in this Chapter shall be calculated on a consecutive day basis as from the day following the fact or event which they refer to.

Article 3.36: Contact Points

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

Article 3.37: Mutual Assistance

1. In order to ensure the proper application of this Chapter, both Parties shall assist each other, through the competent or customs authorities, in checking the authenticity and the correctness of the information in the Proof of Origin.

2. The Party’s competent authorities shall exchange, at least one month prior to the date of entry into force of this Agreement:

(a) specimen signatures and specimen of official seals of its competent authority that issues the certificates of origin, in hard copy or soft copy format. Any change in the said list shall be promptly provided in the same manner;

(b) Secure web address for the QR codes, if any, for authentication of the Certificates of Origin.

Section E: Consultation and Modifications

Article 3.38: Working Group on Rules of Origin

1. The Parties agree to establish a Working Group on Rules of Origin to oversee the implementation of this Chapter, under the Subcommittee on Trade in Goods.

2. The Working Group on Rules of Origin shall comprise of officials of the competent or customs authorities and any other relevant government agencies.

3. The Working Group on Rules of Origin may meet within one year from the date of entry into force of this Agreement or as decided by both Parties for the furtherance of the objectives of this Chapter, including to enhance mutual capacity building for smooth implementation of the procedures envisaged in this Chapter and to explore ways and means for utilising information technology-enabled services for the issue and verification of the Certificate of Origin.

4. The Working Group on Rules of Origin may refer any matter to the Subcommittee on Trade in Goods.

Article 3.39: Consultation and Modifications

1. The Parties shall consult and cooperate as appropriate through the Joint Committee to:

(a) Ensure that this Chapter is applied in an effective and uniform manner; and

(b) Discuss necessary amendments to this Chapter, taking into account developments in technology, production processes, and other related matters.

CHAPTER 4
CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purposes of this Chapter:

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

(b) Customs Administration means the Federal Authority of Identity, Citizenship, Customs and Port Security for the UAE, and the Customs Department of the Mauritius Revenue Authority for Mauritius;

(c) Customs laws means provisions implemented by legislations and regulations concerning the importation, exportation, transit of goods, or any other customs procedures whether relating to customs duties, taxes or any other charges collected by the Customs Administrations, or to measures for prohibition, restriction, or control enforced by the Customs Administrations;

(d) Customs Mutual Assistance Agreement (CMAA) means the agreement that further enhances customs cooperation and exchange of information between the parties to secure and facilitate lawful trade, to be negotiated between the Parties;

(e) Customs procedure means the measures applied by the Customs Administration of a Party to goods and to the means of transport that are subject to its customs laws and regulations; and

(f) Mutual Recognition Arrangement (MRA) means the arrangement between the Parties that mutually recognize AEO authorizations that has been properly granted by one of the Customs Administrations.

Article 4.2: Scope

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

Article 4.3: General Provisions

1. The Parties agree that their customs law and procedures shall be transparent, non-discriminatory, consistent and avoid unnecessary procedural obstacles to trade.

2. Customs procedures of the Parties shall conform where possible, to the standards and recommended practices of the World Customs Organization.

3. The Customs Administration of each Party shall periodically review its customs procedures with a view to their further simplification and development to facilitate bilateral trade.

Article 4.4: Publication and Availability of Information

1. Each Party shall ensure that its laws, regulations, guidelines, procedures, and administrative rulings governing customs matters are promptly published, either on the Internet or in print form in the English language, to the extent possible.

2. Each Party shall designate, establish, and maintain one or more enquiry points to address enquiries from interested persons pertaining to customs matters, and shall endeavour to make available publicly through electronic means, information concerning procedures for making such enquiries.

3. Nothing in this Article or in any part of this Agreement shall require any Party to publish law enforcement procedures and internal operational guidelines including those related to conducting risk analysis and targeting methodologies.

4. Each Party shall, to the extent practicable, and in a manner consistent with its domestic law and legal system, ensure that new or amended laws and regulations of general application related to the movement, release, and clearance of goods, including goods in transit, are published or information on them made otherwise publicly available, as early as possible before their entry into force, so that interested parties have the opportunity to become acquainted with the new or amended laws and regulations. Such

information and publications shall be available in the English language, to the extent possible.

Article 4.5: Risk Management

The Parties shall adopt a risk management approach in its customs activities, based on its identified risk of goods, in order to facilitate the clearance of low-risk consignments, while focusing its inspection activities on high-risk goods.

Article 4.6: Paperless Communications

1. For the purposes of facilitating bilateral exchange of international trade data and expediting procedures for the release of goods trade facilitation, the Parties shall endeavour to provide an electronic environment that supports business transactions between their respective Customs Administration and their trading entities.

2. The Parties shall exchange views and information on realising and promoting paperless communications between their respective Customs Administration and their trading entities.

3. The respective Customs Administration of the Parties, in implementing initiatives which provide for the use of paperless communications, shall take into account the methodologies agreed at the WCO as well as those stated in the CMAA to be negotiated between the two Parties referred to in Article 4.14.

Article 4.7: Advance Rulings

1. In accordance with its commitments under the WTO Trade Facilitation Agreement (TFA), each Party shall provide for the issuance of an advance ruling, prior to the importation of a good into its territory, to an importer of the good in its territory or to an exporter or producer of the good in the territory of another Party.

2. For purposes of paragraph 1, each Party shall issue rulings as to whether the good qualifies as an originating good or to assess the good's tariff classification. In addition, each Party may issue rulings that cover additional trade matters as specified in the TFA. Each Party shall issue its determination regarding the origin or classification of the good within a reasonable, time-bound manner from the date of receipt of a complete application for an advance ruling.

3. The importing Party shall apply an advance ruling issued by it under paragraph 1 of this Article on the date that the ruling is issued or on a later date specified in the ruling and remain in effect for a reasonable period of time and in accordance with the national procedures on advanced ruling unless the advance ruling is modified or revoked.

4. In accordance with its respective national legislation, the advance ruling issued by the Party shall be binding to the person to whom the ruling is issued.

5. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of a post clearance audit or an administrative, judicial, or quasi-judicial review or appeal. A Party that declines to issue an advance ruling shall promptly notify, in writing, the person requesting the ruling, setting out the relevant facts and circumstances and the basis for its decision.

6. The importing Party may modify or revoke an advance ruling:

   (a) if the ruling was based on an error of fact;

   (b) if there is a change in the material facts or circumstances on which the ruling was based;

   (c) to conform with a modification of this Chapter; or

   (d) to conform with a judicial decision or a change in its domestic law.

7. Each Party shall provide written notice to the applicant explaining the Party's decision to revoke or modify the advance ruling issued to the applicant.

8. Each Party shall provide that any modification or revocation of an advance ruling shall be effective on the date on which the modification or revocation is issued, or on such later date as may be specified therein, and shall not be applied to importations of a good that have occurred prior to that date, unless the person to whom the advance ruling was issued has not acted in accordance with its terms and conditions.

8. Notwithstanding paragraph 4 of this Article, the issuing Party may postpone the effective date of the modification or revocation of an advance ruling for a reasonable period of time and in accordance with each Party's national procedures on advance rulings, where the person to whom the advance

ruling was issued demonstrates that he has relied in good faith to his detriment on that ruling.

Article 4.8: Penalties

1. Each Party shall maintain measures imposing criminal, civil or administrative penalties, whether solely or in combination, for violations of the Party's customs laws, regulations, or procedural requirements.

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

3. Each Party shall ensure that the penalty imposed by its Customs Administration is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.

4. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties. No portion of the remuneration of a government official shall be calculated as a fixed portion or percentage of any penalties or duties assessed or collected.

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

Article 4.9: Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade.

2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:

   (a) provide for the immediate release of goods upon receipt of the customs declaration and fulfillment of all applicable requirements and procedures;

   (b) provide for the electronic submission and processing of documentation and data, including manifests, prior to the arrival of the goods in order to expedite the release of goods from customs control upon arrival;

(c) allow goods to be released at the point of arrival without requiring temporary transfer to warehouses or other facilities; and

(d) require that the importer be informed if a Party does not promptly release goods, including, to the extent permitted by its law, the reasons why the goods are not released and which border agency, if not the customs administration, has withheld release of the goods.

3. Nothing in this Article requires a Party to release a good if its requirements for release have not been met nor prevents a Party from liquidating a security deposit in accordance with its law.

4. Each Party may allow, to the extent practicable and in accordance with its customs laws, goods intended for import to be moved within its territory under customs control from the point of entry into the Party's territory to another customs office in its territory from where the goods are intended to be released, provided the applicable regulatory requirements are met.

Article 4.10: Authorized Economic Operators

In order to facilitate trade and enhance compliance and risk management between them, the Parties shall endeavor to conclude an Authorized Economic Operator (AEO) Mutual Recognition Arrangement (MRA) between their Customs Administrations.

Article 4.11: Border Agency Cooperation

Each Party shall ensure that its authorities and agencies responsible for border controls and procedures dealing with the importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to facilitate trade pursuant to this chapter.

Article 4.12: Expedited Shipments

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

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

(b) allow a single submission of information covering all goods contained in an express shipment, such as a manifest through, if possible, electronic means;[5]

(c) to the extent possible, provide for the release of certain goods with a minimum of documentation;

(d) under normal circumstances, provide for express shipments to be released as soon as possible after submission of the necessary customs documents, provided the shipment has arrived;

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

(f) provide that, under normal circumstances, no customs duties will be assessed on express shipments valued at or below a fixed amount set under the Party's law.[6] Each Party shall review the amount periodically taking into account factors that it may consider relevant, such as rates of inflation, effect on trade facilitation, impact on risk management, administrative cost of collecting duties compared to the amount of duties, cost of cross-border trade transactions, impact on SMEs or other factors related to the collection of customs duties.

Article 4.13: Review and Appeal

1. Each Party shall ensure that any person to whom it issues a determination on a customs matter has access to:

(a) at least one level of administrative review of determinations by its Customs Administration independent[7] of either the official or office responsible for the decision under review; and

(b) judicial review of decisions taken at the final level of administrative review.

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[5] Additional documents may be required as a condition for release.

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

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

2. Each Party shall ensure that its procedures for appeal and review are carried out in a non-discriminatory and timely manner.

3. Each Party shall ensure than an authority conducting a review or appeal under paragraph 1 notifies the person in writing of its determination or decision in the review or appeal, and the reasons for the determination or decision.

Article 4.14: Customs Cooperation

1. The Parties may, for the purposes of applying Customs legislations and to give effect to the provisions of this agreement, endeavour to:

   (a) co-operate and assist each other in the prevention and investigation of offences against Customs legislations;

   (b) upon request, provide each other information to be used in the enforcement of Customs legislations; and

   (c) co-operate in the research, development and application of new Customs procedures, in the training and exchange of personnel, sharing of best practices, and in other matters of mutual interest.

2. With a view to further enhancing customs cooperation and exchange of information between the Customs Administrations to secure and facilitate lawful trade, the Parties shall endeavour to conclude, implement and comply with the obligations in the CMAA.

3. Assistance under this chapter shall be provided in accordance with the domestic law of the requested party.

Article 4.15: Confidentiality

1. Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private. Any information received under this Agreement shall be treated as confidential and shall, at least, be subject to the same confidentiality and protection afforded under the legal and administrative provisions of the receiving Party and pursuant to the terms of the CMAA.

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

CHAPTER 5
SANITARY AND PHYTOSANITARY MEASURES

Article 5.1: Definitions

1. The definitions in Annex A of the SPS Agreement are incorporated into this Chapter and shall form part of this Chapter, *mutatis mutandis*.

2. In addition, for purposes of this Chapter:

competent authority means a government body of each Party responsible for measures and matters referred to in this Chapter;

contact point means the government body of a Party that is responsible for the implementation of this Chapter; and

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

Article 5.2: Objectives

The objectives of this Chapter are to:

(a) protect human, animal, or plant life or health in the territories of the Parties while facilitating trade between them;

(b) enhance the collaboration on the implementation of the SPS Agreement;

(c) strengthen communication, consultation, and cooperation between the Parties, and particularly between the Parties' competent authorities;

(d) ensure that sanitary and phytosanitary measures implemented by a Party do not create unjustified barriers to trade;

(e) enhance transparency in and understanding of the application of each Party's sanitary and phytosanitary measures; and

(f) encourage the development and adoption of science-based international standards, guidelines, and recommendations, and promote their implementation by each Party.

Article 5.3: Scope

This Chapter shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

Article 5.4: General Provisions

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

2. Nothing in this Agreement shall limit the rights and obligations that each Party has under the SPS Agreement.

3. No Party shall have recourse to dispute settlement under Chapter 15 (Dispute Settlement) with respect to the obligations described in this Chapter.

Article 5.5: Competent Authorities and Contact Points

1. To facilitate communication on matters covered by this Chapter, each Party shall notify the other party of its competent authority and contact point within 30 days from the entry into force of this Agreement.

2. Each Party shall inform the other Party of any change in competent authority or in its contact point within a reasonable period of time.

3. The contact points shall enhance mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory and operational processes that relate to those measures.

Article 5.6: Equivalence

1. The Parties recognize that the principle of equivalence, as provided for under Article 4 of the SPS Agreement, has mutual benefits for both exporting and importing countries.

2. The Parties shall follow the procedures for determining the equivalence of SPS measures and standards developed by the WTO SPS Committee and relevant international standard setting bodies in accordance with Annex A of the SPS Agreement, *mutatis mutandis*.

3. Compliance by an exported product with SPS measures or standard of the exporting Party that has been accepted as equivalent to SPS measures and standards of the importing Party shall not remove the need for that product to comply with any other relevant mandatory requirements of the importing Party.

Article 5.7: Risk Assessment

1. Each Party shall ensure that any SPS measure is applied only to the extent necessary to protect human, animal or plant life or health, is based on scientific principles, and is not maintained without sufficient scientific evidence.

2. Notwithstanding paragraph 1, where relevant scientific evidence is insufficient, a Party may provisionally adopt SPS measures on the basis of available pertinent information, including that from relevant international organizations as well as from SPS measures applied by other WTO Members. In such circumstances, the importing Party shall seek to obtain the additional information necessary and taking into account available scientific evidence for a more objective assessment of risk and review the SPS measure within a reasonable period of time. To this end, the importing Party may request scientific and other relevant information from the exporting Party.

Article 5.8: Emergency Measures

If a Party adopts an emergency measure that is necessary for the protection of human, animal or plant life or health, the Party shall promptly notify the measure by using the WTO SPS notification submission system as a means of emergency notification. If a Party adopts an emergency measure, the Party shall review that measure periodically and make available the results of that review to the other Party upon request.

Article 5.9: Transparency

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

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

3. Each Party agrees to notify a proposed sanitary or phytosanitary measure that may have an effect on the trade of the other Party, by using the WTO SPS notification submission system as a means of notification.

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

Article 5.10: Cooperation

1. The Parties shall explore opportunities for further cooperation, collaboration and information exchange between them on sanitary and phytosanitary matters of mutual interest, consistent with this Chapter. The Parties shall cooperate to facilitate the implementation of this Chapter.

2. The Parties shall cooperate and jointly address any trade concerns with respect to sanitary and phytosanitary matters covered by this chapter, under the Joint Committee, with the goal of eliminating unnecessary obstacles to trade between them.

CHAPTER 6
TECHNICAL BARRIERS TO TRADE

Article 6.1: Definitions

The definitions in Annex 1 of the TBT Agreement are incorporated into this Chapter and shall form part of this Chapter, *mutatis mutandis*.

Article 6.2: Objectives

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

Article 6.3: Scope

1. This Chapter shall apply to the preparation, adoption, and application of standards, technical regulations, and conformity assessment procedures of central level government bodies that may affect trade in goods between the Parties.

2. Notwithstanding paragraph 1, this Chapter shall not apply to:

   (a) purchasing specifications prepared by a governmental body for its production or consumption requirements which are covered by Chapter 11 (Government Procurement); or

   (b) sanitary or phytosanitary measures which are covered by Chapter 5 (Sanitary and Phytosanitary Measures).

Article 6.4: Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement.

Article 6.5: International Standards

1. Each Party shall use relevant international standards, guides, and recommendations, to the extent provided in Articles 2.4 and 5.4 of the TBT Agreement, as a basis for its technical regulations and conformity assessment procedures.

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the

TBT Agreement exists, each Party shall base its determination on the principles set out in the Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement, adopted on 13 November 2000 by the Committee on Technical Barriers to Trade (Annex 2 to Part 1 of G/TBT/1/Rev.13), and any subsequent version thereof.

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

Article 6.6: Technical Regulations

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

2. Each Party shall give positive consideration to a request by the other Party to negotiate arrangements for achieving the equivalence of technical regulations.

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

4. The Parties shall strengthen communications and coordination with each other, where appropriate, in the context of discussions on the equivalence of technical regulations and related issues in international fora, such as the Committee on Technical Barriers to Trade.

Article 6.7: Conformity Assessment Procedures

1. The Parties recognise that, depending on the specific sectors involved, a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. Such mechanisms may include:

(a) recognizing existing international multilateral recognition agreements and arrangements among conformity assessment bodies;

(b) promoting mutual recognition of conformity assessment results by the other Party, through recognizing the other Party's designation of conformity assessment bodies;

(c) encouraging voluntary arrangements between conformity assessment bodies in the territory of each Party;

(d) accepting a supplier's declaration of conformity, where appropriate;

(e) harmonizing criteria for the designation of conformity assessment bodies, including accreditation procedures; or

(f) other mechanisms as mutually agreed by the Parties.

2. Each Party shall ensure, whenever possible, that the results of conformity assessment procedures conducted in the territory of the other Party are accepted, even when those procedures differ from its own, provided that those procedures offer a satisfactory assurance of applicable technical regulations or standards equivalent to its own procedures. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.

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

4. Each Party shall give positive consideration to a request by the other Party to negotiate agreements or arrangements for the mutual recognition of the results of their respective conformity assessment procedures. The Parties shall consider the possibility of negotiating agreements or arrangements for mutual recognition of the results of their respective conformity assessment procedures in areas mutually agreed upon.

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

Article 6.8: Cooperation

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

   (a) increasing the mutual understanding of their respective systems;

   (b) enhancing cooperation between the Parties' regulatory agencies on matters of mutual interests including health, safety and environmental protection;

   (c) facilitating trade by implementing good regulatory practices; and

   (d) enhancing cooperation, as appropriate, to ensure that technical regulations and conformity assessment procedures are based on international standards or the relevant parts of them and do not create unnecessary obstacles to trade between the Parties.

2. In order to achieve the objectives set out in paragraph 1, the Parties shall, as mutually agreed and to the extent possible, co-operate on regulatory issues, which may include the:

   (a) promotion of good regulatory practices based on risk management principles;

   (b) exchange of information with a view to improving the quality and effectiveness of their technical regulations;

   (c) development of joint initiatives for managing risks to health, safety, or the environment, and preventing deceptive practices; and

   (d) exchange of market surveillance information where appropriate.

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

4. The Parties agree to explore opportunities to enhance their cooperation on halal-quality infrastructure and on Halal certification, including halal standards, certification, and accreditation of halal products and services and other technical processes, as well as any other form of cooperation as may be agreed between the Parties.

Article 6.9: Transparency

1. Each Party shall, upon request of the other Party, provide information, including the objective of, and rationale for, a technical regulation or conformity assessment procedure which the Party has adopted or proposes to adopt and may affect trade between the Parties, within a reasonable period of time as agreed between the Parties.

2. When a proposed technical regulation is submitted for public consultation or notified to the WTO, a Party shall give appropriate consideration to the comments received from the other Party, and, upon request of the other Party, provide written answers to the comments made by the other Party.

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

Article 6.10: Contact Points

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

   (a) for Mauritius: the Mauritius Standards Bureau, or its successor; and

   (b) for the UAE: the Standards and Regulation Sector, the Ministry of Industry and Advanced Technology, or its successor.

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

Article 6.11: Information Exchange and Technical Discussions

1. Any information or explanation that a Party provides upon request of the other Party pursuant to this Chapter shall be provided in print or electronically within a reasonable period of time. Each Party shall endeavor to respond to such a request within 60 days.

2. All communication between the Parties on any matter covered by this Chapter shall be conducted through the Contact Points designated under Article 6.10.

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

CHAPTER 7
TRADE REMEDIES

Article 7.1: Scope

1. With respect to the UAE, this Chapter shall apply to investigations and measures that are taken under the authority of the Ministry of Economy or its successor.

2. With respect to Mauritius, this Chapter shall apply to investigations and measures that are taken under the authority of the International Trade Division of the Ministry of Foreign Affairs, Regional Integration and International Trade or its successor.

Article 7.2: Anti-Dumping and Countervailing Measures

1. The Parties reaffirm their rights and obligations under the provisions of Articles VI and XVI of the GATT 1994; the Agreement on Implementation of Article VI of GATT 1994 (Anti-Dumping Agreement); and the Subsidies and Countervailing Measures Agreement (SCM Agreement).

2. The Parties recognize the right to apply measures consistent with Article VI of the GATT 1994, the Anti-Dumping Agreement, and the SCM Agreement, and the importance of promoting transparency in anti-dumping and countervailing duty proceedings and of ensuring the opportunity of all interested parties to participate meaningfully in such proceedings.

3. Except as otherwise stipulated in this Article, this Agreement does not confer any additional rights or obligations on the Parties with regard to anti-dumping and countervailing measures, including the initiation and conduct of anti-dumping and anti-subsidy investigations as well as the application of anti-dumping and/or countervailing measures.

4. When the investigating authority of a Party receives a written application by or on behalf of its domestic industry for the initiation of an anti-dumping investigation in respect of a good from the other Party, the former Party shall notify the other Party of the application as far in advance of the initiation of such investigation as possible. The Party shall provide written notification of its receipt of the application to the other Party and invite the other Party for consultations with the aim of clarifying the situation as to the matters referred to in the application and arriving at a mutually agreed solution.

5. The investigation authority of a Party shall ensure, before a final determination is made, disclosure of all essential facts under consideration which form the basis for the decision whether to applying definitive measures. This is without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM Agreement. Disclosures shall be made in writing and allow interested parties sufficient time to make their comments. The investigating authority shall give due consideration to the comments submitted by the interested parties.

Article 7.3: Bilateral Safeguard Measures

1. ***Definitions***

For the purposes of this Article:

domestic industry means the producers as a whole of the like or directly competitive products operating in the territory of the Party, or those whose collective output of the like or directly competitive products constitutes a major proportion of the total domestic production of such products;

MFN means "most favoured nation" treatment in accordance with Article I of GATT 1994;

MFN applied rate means the MFN rate applied by either Party in accordance with its Schedule of Concessions under Article II of GATT 1994;

serious injury means the significant overall impairment in the position of a domestic industry;

threat of serious injury means the serious injury that is clearly imminent, based on facts and not merely on allegation, conjecture, or remote possibility.

2. ***Conditions for Application of Bilateral Safeguard Measures***

(a) The Parties can apply, bilateral safeguard measures under the conditions established in this Article, where a product under preferential terms originating in one Party is being imported into the other Party in such increased quantities, absolute or relative to, domestic production of the importing Party and under such conditions as to cause or threaten to cause serious injury to the importing Party's domestic industry.

(b) Bilateral safeguard measures shall be applied following an investigation by the competent authorities of the importing Party under the procedures established in this Article.

(c) No Party may apply with respect to the same product at the same time –

(i) a bilateral safeguard measure and

(ii) a measure under article XIX of GATT 1994 and the WTO Agreement on Safeguards.

3. ***Exceptions***

Bilateral safeguard measures may not be applied to any product in the first year after the tariff preferences negotiated under the Agreement come into force.

4. ***Imposition of a Bilateral Safeguard Measure***

If as a result of the reduction or elimination of the customs duty under this Agreement, an originating product of a Party is being imported into the territory of the other Party as referred to in paragraph 2(a), such Party may:

(a) suspend the further reduction of any rate of customs duty on that product provided for under this Agreement; or

(b) increase the rate of customs duty on that product to a level not to exceed the lesser of:

(i) the MFN applied rate of customs duty on that product in effect at the time the measure is taken; and

(ii) the MFN applied rate of customs duty on that product in effect on the day immediately preceding the date of entry into force of this Agreement.

5. ***Period of Application***

(a) The total period of application of a bilateral safeguard measure, including the period of application of any provisional measure shall not exceed two year, save that in exceptional circumstances, the period may be extended by up to an additional one year, to a total maximum of three years from the date of first imposition of the

measure if the investigating authorities determine in conformity with procedures set out in paragraph 7(b), that the safeguard measure continues to be necessary to prevent or remedy serious injury or threat thereof, and to facilitate adjustment provided that there is evidence that the industry is adjusting.

(b) No bilateral safeguard shall be applied again to the import of a product under preferential treatment which has been subject to such a measure unless the period of non-application is at least of one year from the end of the previous measure.

(c) Where the expected duration of the bilateral safeguard measure is over 1 year, the importing Party shall endeavour to progressively liberalise it at regular intervals.

6. ***Imports Prior to Application of this Article***

The bilateral safeguard measures applied in accordance with this Article shall not affect the imports, which have been cleared by the Customs Authority of importing Party prior to the date of entry into force of the measure.

7. ***Investigation***

(a) A Party proposing to apply a definitive bilateral safeguard measure shall provide adequate opportunity for prior consultations with the exporting Party.

(b) The investigation under this Article shall be conducted in accordance with Articles 3 and 4.2 of the Safeguards Agreement and to this end Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

(c) The investigation shall be promptly terminated and no measure taken if the preferential imports of the subject product represent less than 3 per cent of total imports.[8]

8. ***Duration of Investigation and Date of Final Decision***.

[8] The time frame to be used for calculating the applicable percentages shall be the 12-month period prior to the filing of the petition.

The period between the date of publication of the decision to initiate the investigation under paragraph 7 and the publication of the final decision shall not exceed one year.

9. ***Transparency and Confidentiality***

(a) Each Party shall establish or maintain transparent, effective and equitable procedures for the impartial and reasonable application of bilateral safeguard measures, in compliance with the provisions of this Article.

(b) Any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as such by the competent authorities. Such information shall not be disclosed without permission of the party submitting it. Parties providing confidential information may be requested to furnish non-confidential summaries thereof or, if such parties indicate that such information cannot be summarized, the reasons why a summary cannot be provided. However, if the competent authorities find that a request for confidentiality is not warranted and if the party concerned is either unwilling to make the information public or to authorize its disclosure in generalized or summary form, the authorities may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

10. ***Provisional Safeguards***

(a) In critical circumstances where delay may cause damage which would be difficult to repair, a Party, after prior notification to the other Party, may take a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased preferential imports have caused or are threatening to cause serious injury to the importing Party's domestic industry.

(b) The duration of the provisional measure taken under subparagraph (a) shall not exceed two hundred (200) days, during which period the requirements of this Article shall be met.

(c) Where, the final determination concludes that there was no serious injury or threat thereof to domestic industry caused by imports under preferential terms, the increased tariff, if collected under the provisional measures, shall be promptly refunded.

11. ***Notification***

(a) A Party shall immediately notify the other Party by a written notice or by electronic communication upon:

(i) initiating an investigatory process relating to serious injury or threat thereof and the reasons for it;

(ii) making a finding of serious injury or threat thereof caused by increased preferential imports;

(iii) taking a decision to apply a provisional or definitive safeguard measure.

(b) In making the notification referred to in subparagraphs (a)(ii) and (iii), the Party proposing to apply a safeguard measure shall provide the other Party with all pertinent information, which shall include evidence of serious injury or threat thereof caused by the increased preferential imports, precise description of the product involved and the proposed measure, proposed date of introduction and expected duration, as applicable.

Article 7.4: Global Safeguard Measures

1. Notwithstanding the provisions of Article 7.3, each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement.

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

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

Article 7.5: Dispute Settlement

Neither Party shall have recourse to Chapter 15 (Dispute Settlement) of this Agreement for any matter arising under this Chapter.

CHAPTER 8
TRADE IN SERVICES

Article 8.1: Definitions

For the purposes of this Chapter:

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

(b) **aircraft repair and maintenance services** mean such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance;

(c) **airport operation and management services** mean the supply of air terminal, airfield and other airport infrastructure operation services on a fee or contract basis. Airport operation services do not include air navigation services;

(d) **commercial presence** means any type of business or professional establishment through:

(i) the constitution, acquisition or maintenance of a juridical person, or

(ii) the creation or maintenance of a branch or representative office within the territory of a Party for the purpose of supplying a service;

(e) **computer reservation system services** mean services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

(f) **ground handling services** mean the supply at an airport, on a fee or contract basis, of the following: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering (except the preparation of the food); air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew

administration and flight planning. Ground handling services do not include self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra-airport transport systems;

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

(h) **juridical person of the other Party** means a juridical person which is either:

(i) constituted or otherwise organized under the law of that other Party, and is engaged in substantive business operations in the territory of:

(A) that Party; or

(B) any Member of the WTO and is owned or controlled by natural persons of that other Party or by juridical persons that meet all the conditions of subparagraph (i)(A); or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that other Party identified under subparagraph (i) or State entities of the other Party.

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

(i) "owned" by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

(ii) "controlled" by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or

(iii) "affiliated" with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person.

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

(k) **measures by a Party** mean measures taken by:

(i) central, regional or local governments and authorities; and

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

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

(l) **measures by a Party affecting trade in services** include measures in respect of:

(i) the purchase, payment or use of a service;

(ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and

(iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party.

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

(n) **natural person of the other Party** means a national or a permanent resident[9] of the UAE or Mauritius;

(o) **person** means either a natural person or a juridical person;

(p) **sector of a service** means:

(i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule; or

(ii) otherwise, the whole of that service sector, including all of its subsectors;

(q) **selling and marketing of air transport services** mean opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

(r) **services** include any service in any sector except services supplied in the exercise of governmental authority;

(s) **service consumer** means any person that receives or uses a service;

(t) **service of the other Party** means a service which is supplied:

(i) from or in the territory of that other Party, or in the case of maritime transport, by a vessel registered under the laws of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel and/or its use in whole or in part; or

(ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;

[9] For the purposes of the UAE, the term "permanent resident" shall mean any natural person who is in possession of a valid residency permit under the laws and regulations of the UAE. For the purposes of Mauritius, the term "permanent resident" shall include any natural person who has the status of resident under the laws and regulations of Mauritius.

(u) **service supplier of a Party** means any natural or juridical person of a Party that supplies a service;[10]

(v) **supply of a service** includes the production, distribution, marketing, sale and delivery of a service;

(w) **trade in services** is defined as the supply of a service:

(i) from the territory of a Party into the territory of the other Party;

(ii) in the territory of a Party to the service consumer of the other Party;

(iii) by a service supplier of a Party, through commercial presence in the territory of the other Party;

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

(x) **traffic rights** mean the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

Article 8.2: Scope and Coverage

1. This Chapter applies to measures adopted or maintained by Parties affecting trade in services.

2. This Chapter shall not apply to:

[10] Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under the Agreement. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

(a) laws, regulations, or requirements governing the procurement by government agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale;

(b) services supplied in the exercise of governmental authority;

(c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; and

(d) measures affecting natural persons of a Party seeking access to the employment market of the other Party, or measures regarding citizenship, residence or employment on a permanent basis.

Nothing in this Chapter or its Annexes shall prevent a Party from applying measures to regulate the entry of natural persons into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment;[11]

(e) measures affecting air traffic rights or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services;

(iii) computer reservation system services;

(iv) ground-handling services; or

(v) airport operation services.

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

Article 8.3: Schedules of Specific Commitments

1. Each Party shall set out in a schedule, called its Schedule of Specific Commitments, the specific commitments it undertakes in accordance with Articles 8.5, 8.6, and 8.7.

2. With respect to sectors where such commitments are undertaken, each Schedule of Specific Commitments shall specify:

   (a) terms, limitations and conditions on market access;

   (b) conditions and qualifications on national treatment;

   (c) undertakings relating to additional commitments;

   (d) where appropriate, the time-frame for implementation of such commitments; and

   (e) the date of entry into force of such commitments.

3. Measures inconsistent with both Articles 8.5 and 8.6 shall be inscribed in the column relating to Article 8.5. In this case, the inscription will be considered to provide a condition or qualification to Article 8.6 as well.

4. The Parties' Schedules of Specific Commitments are set forth in Annex 8B.

Article 8.4: Most-Favoured Nation Treatment

1. Except as provided for in its List of MFN Exemptions contained in Annex 8A, a Party shall accord immediately and unconditionally, in respect of all measures affecting the supply of services, to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of any non-party.

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

   (a) Treatment granted under other existing or future agreements concluded by one of the Parties and notified under Article V or V *bis* of the GATS as well as treatment granted in accordance with Article VII of the GATS or prudential measures in accordance with the GATS Annex on Financial Services.

(b) Treatment granted by the UAE to services and service suppliers of the GCC Member States under the GCC Economic Agreement and treatment granted by the UAE under the Greater Arab Free Trade Area (GAFTA).

(c) Treatment granted by Mauritius to services and service suppliers of the African Continental Free Trade Area (AfCFTA) Member States under the AfCFTA.

3. The rights and obligations of the Parties in respect of advantages accorded to adjacent countries shall be governed by paragraph 3 of Article II of the GATS, which is hereby incorporated into and made part of this Agreement.

4. Notwithstanding paragraph 2 of this Article, if, after the entry into force of this Agreement, a Party enters into any agreement on trade in services with a non-party, it shall negotiate, upon request by the other Party, the incorporation into this Agreement of a treatment no less favourable than that provided under the agreement with the non-party. The Parties shall take into consideration the circumstances under which a Party enters into any agreement on trade in services with a non-party.

Article 8.5: Market Access

1. With respect to market access through the modes of supply identified in the definition of "trade in services" contained in Article 8.1 each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments.[12]

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt, either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

[12] If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in the definition of "trade in services" paragraph (i) contained in Article 8.1 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in in the definition of "trade in services" paragraph (iii) contained in Article 8.1, it is thereby committed to allow related transfers of capital into its territory.

(a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;[13]

(d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

(e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 8.6: National Treatment

1. With respect to the services sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.[14]

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

[14] Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. A Party may meet the requirement in paragraph 1 by according to services and service suppliers of the other Party either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment by a Party shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of that Party compared to the like service or service suppliers of the other Party.

Article 8.7: Additional Commitments

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

Article 8.8: Modification of Schedules

Upon written request by a Party, the Parties shall hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's Schedule of Specific Commitments. The consultations shall be held within three months after the requesting Party made its request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than that provided for in the Schedule of Specific Commitments prior to such consultations is maintained. Modifications of Schedules are subject to any procedures adopted by the Joint Committee established in Chapter 17 (Administration of the Agreement).

Article 8.9: Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2.

(a) Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

(b) The provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorisation is required for the supply of a service on which a specific commitment under this Agreement has been made, the competent authorities of each Party shall:

(a) within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;

(b) in the case of an incomplete application, on request of the applicant, identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;

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

(d) if an application is terminated or denied, to the extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

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

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service; and

(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

5. In determining whether a Party is in conformity with the obligation under subparagraph 4, account shall be taken of international standards of relevant international organisations applied by that Party.[15]

6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

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

Article 8.10: Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, and subject to paragraph 3, a Party may recognise, or encourage its relevant competent bodies to recognise, the education or experience obtained, requirements met, or licences or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or their relevant competent bodies, or may be accorded autonomously.

2. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-party, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable

[15] The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of the Parties to this Agreement.

agreement or arrangement with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education, experience, licences or certifications obtained or requirements met in that other Party's territory should also be recognised.

3. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-parties in the application of its standards or criteria for the authorisation, licensing or certification of service suppliers, or a disguised restriction on trade in services.

4. The Parties agree to encourage, where possible, the relevant bodies in their respective territories responsible for issuance and recognition of professional and vocational qualifications to:

   (a) strengthen cooperation and to explore possibilities for mutual recognition of respective professional and vocational qualifications; and

   (b) pursue mutually acceptable standards and criteria for licensing and certification with respect to service sectors of mutual importance to the Parties.

Article 8.11: Payments and Transfers

1. Except under the circumstances envisaged in Article 8.14, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 8.14 or at the request of the International Monetary Fund.

Article 8.12: Monopolies and Exclusive Service Suppliers

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

Article 8.13: Business Practices

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

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

1. The Parties shall endeavour to avoid the imposition of restrictions to safeguard the balance of payments.

2. Where any of the Parties to this Agreement is in serious balance of payments difficulties, or under threat thereof, it may adopt or maintain restrictive measures with regard to trade in services, including on payments and transfers.

3. The rights and obligations of the Parties in respect of such restrictions shall be governed by paragraphs 1 to 3 of Article XII of the GATS, which are hereby incorporated into and made part of this Agreement. A Party adopting or maintaining such restrictions shall promptly notify the Joint Committee thereof.

Article 8.15: Denial of Benefits

1. Subject to prior consultation and notification, a Party may deny the benefits of this Agreement to a service supplier that is a juridical person, if persons of a non-Party own or control that juridical person, and the denying Party:

   (a) does not maintain diplomatic relations with the non-Party; or

(b) adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Agreement were accorded to the enterprise or to its investments.

2. In the case of the supply of a maritime transport service, if it establishes that the service is supplied:

(a) by a vessel registered under the laws of a non-Party, and

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

Article 8.16: Review

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

2. The first such review shall take place no later than two years after the entry into force of this Agreement.

Article 8.17: Annexes

The following Annexes form an integral part of this Chapter:

- Annex 8A (MFN Exemptions)
- Annex 8B (Schedules of Specific Commitments)
- Annex 8C (Financial Services)
- Annex 8D (Telecommunication Services)

The UAE and Mauritius reserve the right to propose additional annexes.

ANNEX 8C
FINANCIAL SERVICES

Article 1: Scope and Definitions

1. This Annex applies to measures by Parties affecting trade in financial services.[33]

2. For the purposes of this Annex:

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

(a) Insurance and insurance-related services

(i) direct insurance (including co-insurance):

(A) life;

(B) non-life;

(ii) reinsurance and retrocession;

(iii) insurance inter-mediation, such as brokerage and agency;

(iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

(b) Banking and other financial services (excluding insurance):

(i) acceptance of deposits and other repayable funds from the public;

(ii) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

[33] "Trade in financial services" shall be understood in accordance with the definition of "trade in services" contained in paragraph (w) of Article 8.1.

(iii) financial leasing;

(iv) all payment and money transmission services, including credit, charge and debit cards, travellerstravelers cheques and bankers drafts;

(v) guarantees and commitments;

(vi) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(A) money market instruments (including checks, bills, certificates of deposits);

(B) foreign exchange;

(C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(E) transferable securities;

(F) other negotiable instruments and financial assets, including bullion;

(vii) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(viii) money broking;

(ix) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(x) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(xi) provision and transfer of financial information, financial data processing and related software;

(xii) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (i) through (xi) above, including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.

financial service supplier means any natural or juridical person of a Party that supplies financial services. The term 'financial service supplier' does not include a public entity.

new financial service means a service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party.

public entity means:

(a) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(b) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;

self-regulatory organization means any non-governmental body, including any securities or futures exchange or market, clearing agency or other organization or association that exercises its own or delegated regulatory or supervisory authority over financial service suppliers;

services supplied in the exercise of governmental authority includes the following:

(a) activities conducted by a central bank or a monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities carried out by a public authority to regulate operations related to capital market institutions, as well as the operations of trading in securities and commodities, amongst others;

(c) activities forming part of a statutory system of social security or public retirement plans; and

(d) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

For the purposes of the definition of "services", contained in this Chapter, if a Party allows any of the activities, referred to in subparagraphs (c) or (d) above, to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.

Article 2: Clearance and Payment Systems

Under terms and conditions that accord national treatment, each Party shall grant to financial service suppliers of the other Party licensed in its territory access to the use of payment and clearing systems operated by public entities and to liquidity management facilities available in the normal course of ordinary business. This paragraph is not intended to confer access to a Party's lender of last resort facilities.

Article 3: Prudential Carve-Out

1. Notwithstanding any other provisions of this Annex, a Party may adopt or maintain measures for prudential reasons including for:

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

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

2. Measures referred to in paragraph 1 shall not be more burdensome than necessary to achieve their aim or constitute a disguised restriction on trade in services, and shall not discriminate against financial services or financial service suppliers of the other Party in comparison to its own like financial services or like financial service suppliers

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

4. Without prejudice to other means of prudential regulation of the cross-border supply of financial services, a Party may require the registration, authorization, or non-objection of cross-border suppliers of financial services of the other Party.

Article 4: Recognition

1. A Party may recognize prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonization or otherwise, may be based upon an agreement or arrangement between that Party and the non-Party, or may be accorded autonomously.

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

Article 5: New Financial Services

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

Article 6: Exchange of Information

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

Article 7: Knowledge Sharing

The Parties shall exchange knowledge, knowhow and capabilities in areas of interest to each Party, including but not limited to the latest financial development technologies, Islamic finance, research and the exchange of employees for the

purpose of capacity building in accordance with their domestic laws and regulations.

Article 8: Data Processing

1. Each Party, subject to its applicable and prevailing laws and regulations, may permit a financial service supplier of the other Party to transfer information in electronic or other form, to be used only for the purposes for which it was shared for, into and out of its territory, for data processing where such processing is required in the ordinary course of business of such financial service supplier.

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

Article 9: Specific Exceptions

1. Nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services forming part of a public retirement plan or statutory system of social security, except when those activities may be carried out, as provided by the Party's domestic regulation, by financial service suppliers in competition with public entities or private institutions.

2. Nothing in this Agreement applies to activities or measures conducted or adopted by a central bank or monetary, exchange rate or credit authority or by any other public entity in pursuit of monetary and related credit or exchange rate policies.

3. Nothing in this Annex shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory activities or services for the account or with the guarantee or using the financial resources of the Party, or its public entities, except when those activities may be carried out, as provided by the Party's domestic regulation, by financial service suppliers in competition with public entities or private institutions.

4. Nothing in this Annex shall be construed to prevent a Party from adopting measures that limits transfers by a financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity, or

financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.

Article 10: Expeditious Application Procedures

1. Where a license is required for the supply of financial services, and if the applicable requirements are fulfilled, the competent authorities of a Party shall endeavour to reach a decision on an application, within six months after the submission of a complete application meeting all the conditions and requirements of the licensing applications under that Party's domestic laws and regulations.

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

Article 11: Dispute Settlement

Panels established pursuant to Chapter 15 (Dispute Settlement) for disputes related to financial services suppliers and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

Article 12: Consultations

A Party may request consultation with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give due consideration to the request.

Annex 8D
TELECOMMUNICATIONS SERVICES

Article 1: Scope and Definitions

1. This Annex applies to measures by Parties affecting trade in telecommunications services.[34] It shall not apply to measures relating to broadcasting or to cable distribution of radio or television programming.[35]

2. Nothing in this Annex shall be construed to:

(a) require a Party to compel any enterprise to establish, construct, acquire, lease, operate, or provide telecommunications transport networks or services where such networks or services are not offered to the public generally;

(b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications transport network; or

(b) prevent a Party from prohibiting persons operating private networks from using their networks to supply public telecommunications transport networks or services to third parties.

3. For the purposes of this Annex:

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

essential facilities mean facilities of a public telecommunications transport network or service that:

(a) are exclusively or predominantly provided by a single or limited number of suppliers; and

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[34] "**Trade in telecommunications services**" shall be understood in accordance with the definitions contained in Article 8.1, and also includes measures in respect of the access to and use of public telecommunications networks and services.

[35] "**Broadcasting**" shall be defined as provided for in the relevant domestic law of each Party.

(c) cannot feasibly be economically or technically substituted in order to supply a service;

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

(a) control over essential facilities; or

(b) the use of its position in the market.

public telecommunications transport network means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

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

telecommunications mean the transport of electromagnetic signals such as sound, data image and any combination thereof. The sector of telecommunications services does not cover the economic activity consisting of content provision which requires telecommunications services for its transport

Article 2: Competitive Safeguards

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

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

(a) engaging in anti-competitive cross-subsidization;

(b) using information obtained from competitors with anti-competitive results; and

(c) not making available to other service suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

Article 3: Interconnection

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

(a) under non-discriminatory terms, conditions (including technical standards and specifications), and rates;

(b) of a quality no less favorable than that provided for its own like services, for like services of non-affiliated service suppliers, or for like services of its subsidiaries or other affiliates;

(c) in a timely fashion, on terms, conditions (including technical standards and specifications), and cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the services to be provided; and

(d) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

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

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

Article 4: Universal Service

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

2. Measures by Parties governing universal service shall be transparent, objective and non-discriminatory. They shall also be neutral with respect to competition and not be more burdensome than necessary for the kind of universal service defined by the Party[36].

Article 5: Licensing Procedure

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

(a) the terms and conditions for such a license or a concession; and

(b) the period of time normally required to reach a decision concerning an application for a license or a concession.

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

3. The competent authority of a Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. In case a decision is taken to deny an application for a license or a concession, the competent authority of a Party shall make known to the applicant, upon request, the reason for the denial.

Article 6: Independent Regulatory Authority

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

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

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[36] Universal Service obligations defined according to these principles shall not be regarded per se as anti-competitive.

Article 7: Scarce Resources

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

2. When assigning a spectrum for non-government radio-electric telecommunications services, each Party shall endeavor to rely as a rule on market-based approaches, taking full account of public interests.

Article 8: Resolution of Telecommunications Disputes

Each Party shall ensure that:

(a) suppliers may submit a recourse to its regulatory authority or other relevant body to resolve disputes regarding major suppliers;

(b) a supplier that has requested interconnection with a major supplier, has recourse at any time or after a reasonable publicly specified period of time to its regulatory authority to resolve disputes regarding appropriate terms, conditions and rates for interconnection with that major supplier within a reasonable timeframe; and

(c) suppliers affected by the decisions of its regulatory authority have recourse to appeal to an independent administrative body and/or a court in accordance with the Party's law.

Article 9: Transparency

Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

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

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;

(d) conditions applying to attachment of terminal or other equipment to the public telecommunications network; and

(e) notifications, permits, registration or licensing requirements, if any.

Article 10: Flexibility in the Choice of Technologies

1. Neither Party may prevent suppliers of public telecommunications transport services from having the flexibility to choose the technologies that they use to supply their services, including commercial mobile wireless services, subject to requirements necessary to satisfy legitimate public policy interests, provided that any measure restricting such choice is not prepared, adopted, or applied in a manner that creates unnecessary obstacles to trade.

2. For greater certainty, nothing in this Annex shall be construed to prevent a telecommunications regulatory body from requiring the proper license or other authorization to supply each public telecommunications transport service.

CHAPTER 9
DIGITAL TRADE

Article 9.1: Definitions

For purposes of this Chapter:

authentication means the process or act of verifying the identity of a party to an electronic communication or transaction and ensuring the integrity of an electronic communication;

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

(a) charge equivalent to an internal tax imposed consistently with paragraph 2 of Article III of the GATT 1994;

(b) fee or other charge in connection with the importation commensurate with the cost of services rendered; or

(c) antidumping or countervailing duty.

digital product means a computer program, text, video, image, sound recording or other product that is digitally encoded, produced for commercial sale or distribution, and that can be transmitted electronically;[37][38]

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

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

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

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

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

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

trade administration documents mean forms issued or controlled by a Party that must be completed by or for an importer or exporter in connection with the import or export of goods; and

unsolicited commercial electronic message means an electronic message which is sent for commercial or marketing purposes to an electronic address, without the consent of the recipient or despite the explicit rejection of the recipient, through an Internet access service supplier or, to the extent provided for under the laws and regulations of each Party, other telecommunications service.

Article 9.2: Objectives

1. The Parties recognise the economic growth and opportunity that digital trade provides, the importance of avoiding barriers to its use and development, the importance of frameworks that promote consumer confidence in digital trade, and the applicability of the WTO Agreement to measures affecting digital trade.

2. The Parties seek to foster an environment conducive to the further advancement of digital trade, including electronic commerce and the digital transformation of the global economy, by strengthening their bilateral relations on these matters.

Article 9.3: General Provisions

1. This Chapter shall apply to measures adopted or maintained by a Party that affect trade by electronic means.

2. This Chapter shall not apply to:

   (a) government procurement; or

   (b) information held or processed by or on behalf of a Party, or measures related to such information, including measures related to its collection, except for Article 13 (open data).

3. For greater certainty, the Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the relevant provisions of Chapter 8 (Trade in Services) and its Annexes, including any

exceptions or limitations set out in this Agreement that are applicable to such provisions.

Article 9.4: Customs Duties

1. Neither Party shall impose customs duties on digital or electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.

2. For greater certainty, paragraph 1 shall not preclude a Party from imposing internal taxes, fees or other charges on content transmitted digitally or electronically, provided that such taxes, fees or charges are imposed in a manner consistent with this Agreement.

Article 9.5: Non-Discriminatory Treatment of Digital Products

1. Neither Party shall accord less favourable treatment to a digital product created, produced, published, contracted for, commissioned or first made available on commercial terms in the territory of the other Party, or to a digital product of which the author, performer, producer, developer or owner is a person of the other Party, than it accords to other like digital products.[39]

2. Paragraph 1 of this Article is subject to relevant exceptions, limitations or reservations set out in this Agreement or its Annexes, if any.

3. This Article does not apply to measures affecting the electronic transmission of a series of text, video, images, sound recordings, and other products scheduled by a content provider for aural and/or visual reception, and for which the content consumer has no choice over the scheduling of the series.

Article 9.6: Domestic Electronic Transactions Framework

1. Each Party shall endeavour to maintain a legal framework governing electronic transactions consistent with the principles of the UNCITRAL Model Law on Electronic Commerce (1996) or the United Nations Convention on the Use of Electronic Communications in International Contracts, done at New York on 23 November 2005.

[39] For greater certainty, to the extent that a digital product of a non-party is a "like digital product", it will qualify as an "other like digital product" for the purposes of this paragraph.

2. The Parties recognise the importance of developing mechanisms to facilitate the use of electronic transferrable records. To this end, in developing such mechanisms, the Parties shall endeavour to take into account, as appropriate, relevant model legislative texts developed and adopted by international bodies, such as the UNCITRAL Model Law on Electronic Transferable Records (2017).

3. Each Party shall endeavour to:

   (a) avoid any unnecessary regulatory burden on electronic transactions; and

   (b) facilitate input by interested persons in the development of its legal framework for electronic transactions, including in relation to trade documentation.

Article 9.7: Digital Authentication and Electronic Signature

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

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

   (a) prohibit parties to an electronic transaction from mutually determining the appropriate authentication methods for that transaction; or

   (b) prevent parties to an electronic transaction from having the opportunity to establish before judicial or administrative authorities that their transaction complies with any legal requirements with respect to authentication.

3. Notwithstanding paragraph 2, a Party may require that, for a particular category of transactions, the method of authentication meets certain performance standards or is certified by an authority accredited in accordance with its law.

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

Article 9.8: Paperless Trading

Each Party shall endeavour to:

(a) make trade administration documents available to the public in digital or electronic form; and

(b) accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

Article 9.9: Online Consumer Protection

1. The Parties recognise the importance of adopting and maintaining transparent and effective measures to protect consumers from misleading, deceptive, and fraudulent commercial practices when they engage in digital trade.

2. Each Party shall endeavour to adopt or maintain consumer protection laws to proscribe misleading, deceptive, and fraudulent commercial activities that cause harm or potential harm to consumers engaged in digital trade.[40]

Article 9.10: Personal Data Protection

1. The Parties recognise the economic and social benefits of protecting the personal data of persons who conduct or engage in electronic transactions and the contribution that this makes to enhancing consumer confidence in digital trade.

2. To this end, each Party shall adopt or maintain a legal framework that provides for the protection of the personal data of the users of digital trade.[41] In the development of any legal framework for the protection of personal data, each Party should endeavor to take into account principles and guidelines of relevant international organisations.

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

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

Article 9.11: Principles on Access to and Use of the Internet for Digital Trade

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

(a) access and use services and applications of their choice, unless prohibited by the Party's law;

(b) run services and applications of their choice, subject to the Party's law, including the needs of legal and regulatory enforcement activities; and

(c) connect their choice of devices to the Internet, provided that such devices do not harm the network and are not otherwise prohibited by the Party's law.

Article 9.12: Unsolicited Commercial Electronic Messages

1. Each Party shall endeavour to adopt or maintain measures regarding unsolicited commercial electronic messages sent to an electronic mail address that:

   (a) require a supplier of unsolicited commercial electronic messages to facilitate the ability of a recipient to prevent ongoing reception of those messages;

   (b) require the consent, as specified in the laws and regulations of each Party, of recipients to receive commercial electronic messages; or

   (c) otherwise provide for the minimisation of unsolicited commercial electronic messages.

2. Each Party shall endeavour to provide recourse against a supplier of unsolicited commercial electronic messages that does not comply with a measure adopted or maintained in accordance with paragraph 1.

3. The Parties shall endeavour to cooperate in appropriate cases of mutual concern regarding the regulation of unsolicited commercial electronic messages.

Article 9.13: Cross-Border Flow of Information

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

Article 9.14: Open Data

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

    (a) that the information is appropriately anonymised, contains descriptive metadata and is in a machine readable and open format that allows it to be searched, retrieved, used, reused and redistributed freely by the public; and

    (b) to the extent practicable, that the information is made available in a spatially enabled format with reliable, easy to use and freely available Application Programming Interfaces (APIs) and is regularly updated.

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

Article 9.15: Digital Government

1. The Parties recognise that technology can enable more efficient and agile government operations, improve the quality and reliability of government services, and enable governments to better serve the needs of their citizens and other stakeholders.

2. To this end, the Parties shall endeavour to develop and implement strategies to digitally transform their respective government operations and services, which may include:

    (a) adopting open and inclusive government processes focusing on accessibility, transparency, and accountability in a manner that overcomes digital divides;

(b) promoting cross-sectoral and cross-governmental coordination and collaboration on digital agenda issues;

(c) shaping government processes, services and policies with digital inclusivity in mind;

(d) providing a unified digital platform and common digital enablers for government service delivery;

(e) leveraging emerging technologies to build capabilities in anticipation of disasters and crises and facilitating proactive responses;

(f) generating public value from government data by applying it in the planning, delivering and monitoring of public policies, and adopting rules and ethical principles for the trustworthy and safe use of data;

(g) making government data and policy-making processes (including algorithms) available for the public to engage with; and

(h) promoting initiatives to raise the level of digital capabilities and skills of both the populace and the government workforce.

3. Recognising that the Parties can benefit by sharing their experiences with digital government initiatives, the Parties shall endeavour to cooperate on activities relating to the digital transformation of government and government services, which may include:

(a) exchanging information and experiences on digital government strategies and policies;

(b) sharing best practices on digital government and the digital delivery of government services; and

(c) providing advice or training, including through exchange of officials, to assist the other Party in building digital government capacity.

Article 916: Digital and Electronic Invoicing

1. The Parties recognise the importance of digital and electronic invoicing to increase the efficiency, accuracy and reliability of commercial transactions. Each Party also recognises the benefits of ensuring that the systems used for

digital and electronic invoicing within its territory are interoperable with the systems used in the other Party's territory.

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

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

   (a) promote, encourage, support or facilitate the adoption of digital and electronic invoicing by enterprises;

   (b) promote the existence of policies, infrastructure and processes that support digital and electronic invoicing;

   (c) generate awareness of, and build capacity for, digital and electronic invoicing; and

   (d) share best practices and promote the adoption of interoperable international digital and electronic invoicing systems.

Article 9.17: Digital and Electronic Payments

1. Recognising the rapid growth of digital and electronic payments, in particular those provided by non-bank, non-financial institutions and financial technology enterprises, the Parties shall endeavour to support the development of efficient, safe and secure cross-border digital and electronic payments by:

   (a) fostering the adoption and use of internationally accepted standards for digital and electronic payments;

   (b) promoting interoperability and the interlinking of digital electronic payment infrastructures; and

   (c) encouraging innovation and competition in digital and electronic payments services.

2. To this end, each Party shall endeavour to:

(a) make publicly available its laws and regulations of general applicability relating to digital and electronic payments, including in relation to regulatory approval, licensing requirements, procedures and technical standards;

(b) finalise decisions on regulatory or licensing approvals relating to digital and electronic payments in a timely manner;

(c) not arbitrarily or unjustifiably discriminate between financial institutions and non-financial institutions in relation to access to services and infrastructure necessary for the operation of digital and electronic payment systems;

(d) adopt or utilize international standards for electronic data exchange between financial institutions and services suppliers to enable greater interoperability between digital and electronic payment systems;

(e) facilitate the use of open platforms and architectures such as tools and protocols provided for through APIs and encourage payment service providers to safely and securely make APIs for their products and services available to third parties, where possible, to facilitate greater interoperability, innovation and competition in electronic payments; and

(f) facilitate innovation and competition and the introduction of new financial and electronic payment products and services in a timely manner, such as through adopting regulatory and industry sandboxes.

Article 9.18: Digital Identities

Recognising that cooperation between the Parties on digital identities for natural persons and enterprises will promote connectivity and further growth of digital trade, and recognising that each Party may take different legal and technical approaches to digital identities, the Parties shall endeavour to pursue mechanisms to promote compatibility between their respective digital identity regimes. This may include:

(a) developing appropriate frameworks and common standards to foster technical interoperability between each Party's implementation of digital identities;

(b) developing comparable protection of digital identities under each Party's respective legal frameworks, or the recognition of their legal effects, whether accorded autonomously or by agreement;

(c) supporting the development of international frameworks on digital identity regimes; and

(d) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

Article 9.19: Cooperation

1. Recognising the importance of digital trade to their collective economies, the Parties shall maintain a dialogue on regulatory matters relating to digital trade with a view to sharing information and experiences, as appropriate, including on related laws, regulations, and their implementation, and best practices with respect to digital trade, including in relation to:

   (a) online consumer protection;

   (b) personal data protection;

   (c) anti-money laundering and sanctions compliance for digital trade;

   (d) unsolicited commercial electronic messages;

   (e) authentication;

   (f) intellectual property concerns with respect to digital trade;

   (g) challenges for small and medium-sized enterprises in digital trade; and

   (h) digital government.

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

   (a) building the capabilities of their government agencies responsible for computer security incident response;

(b) using existing collaboration mechanisms to cooperate to identify and mitigate malicious intrusions or dissemination of malicious code that affect the electronic networks of the Parties; and

(c) promoting the development of a strong public and private workforce in the area of cybersecurity, including possible initiatives relating to mutual recognition of qualifications.

CHAPTER 10
INTELLECTUAL PROPERTY

Section A: General Provisions

Article 10.1: Definition

For the purposes of this Chapter:

(a) **Intellectual property** embodies:

(i) copyright, including copyright in computer programs and in databases, and related rights;

(ii) patents and utility models;

(iii) trademarks;[42]

(iv) industrial designs;

(v) layout-designs (topographies) of integrated circuits;

(vi) geographical indications;

(vii) plant varieties; and

(viii) protection of undisclosed information.

(b) **National** means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the agreements listed in 10.5 or the TRIPS Agreement;

(c) **WIPO** means the World Intellectual Property Organization.

Article 10.2: Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of trade, investment, technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of

[42] For greater certainty, "Trademark" covers "Mark" according to the domestic law and regulation.

technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 10.3: Principles

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

Article 10.4: Nature and Scope of Obligations

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

Article 10.5: International Agreements

1. The Parties reaffirm their obligations set out in the following multilateral agreements:

   (a) TRIPS Agreement;

   (b) *Patent Cooperation Treaty of 19 June 1970*, as revised by the Washington Act of 2001;

   (c) *Paris Convention of 20 March 1883 for the Protection of Industrial Property*, as revised by the Stockholm Act of 1967;

   (d) *Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works*, as revised by the Paris Act of 1971;

   (e) *Madrid Protocol of 27 June 1989 relating to the Madrid Agreement concerning the International Registration of Marks*; and

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

2. The Parties shall endeavor to accede to the *International Union for the Protection of New Varieties of Plants* (UPOV) 1991.

Article 10.6: Intellectual Property and Public Health

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

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

Article 10.7: National Treatment

1. In respect of all intellectual property rights covered by this Chapter, each Party shall accord to the nationals of the other Party treatment no less favourable than the treatment it accords to its own nationals with regard to the protection of intellectual property rights subject where applicable to the exceptions already provided for in, respectively, the Paris Convention, the Berne Convention, the Rome Convention and the *Treaty on Intellectual Property in Respect of Integrated Circuits*, done at Washington on 26 May 1989.

2. For the purposes of paragraph 1, "protection" shall include matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically addressed in this Chapter.

3. A Party may avail itself of the exceptions permitted pursuant to paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service in its territory, or to appoint an agent in its territory, if such exceptions are:

   (a) necessary to secure compliance with the Party's laws or regulations which are not inconsistent with this Chapter; or

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

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

Article 10.8: Transparency

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

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

3. Each Party shall endeavor to make available such information in English language.

Article 10.9: Application of Chapter to Existing Subject Matter and Prior Acts

1. Unless otherwise provided in this Chapter, this Chapter gives rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement for a Party and that is protected on that date in the territory of a Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter without unreasonably impairing fair interest of the third party.

2. Unless provided in this Chapter, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement for that Party has fallen into the public domain in its territory.

3. This Chapter does not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement for a Party.

Article 10.10: Exhaustion of Intellectual Property Rights

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

Section B: Cooperation

Article 10.11: Cooperation Activities and Initiatives

The Parties shall endeavour to cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training and exchange of information between the respective intellectual property offices of the Parties, or other institutions, as determined by each Party. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources, and on request, and on terms and conditions mutually agreed upon between the Parties. Cooperation may cover areas such as:

(a) developments in domestic and international intellectual property policy;

(b) intellectual property administration and registration systems;

(c) education and awareness relating to intellectual property;

(d) intellectual property issues relevant to:

  (i) small and medium-sized enterprises;

  (ii) science, technology and innovation activities;

  (iii) the generation, transfer and dissemination of technology; and

  (iv) empowering women and youth;

(e) policies involving the use of intellectual property for research, innovation and economic growth;

(f) implementation of multilateral intellectual property agreements, such as those concluded or administered under the auspices of WIPO;

(g) capacity-building;

(h) enforcement of intellectual property rights; and

(i) other activities and initiatives as may be mutually determined between the Parties.

Article 10.12: Patent Cooperation

1. The Parties recognise the importance of improving the quality and efficiency of their respective patent grant systems as well as simplifying and streamlining the procedures and processes of their respective patent offices for the benefit of all users of the patent system and the public as a whole.

2. Further to paragraph 1, the Parties shall endeavour to cooperate among their respective patent offices to facilitate the sharing and use of search and examination work with the other Party. This may include:

   (a) making search and examination results available to the patent office of the other Party; and

   (b) exchanging information on quality assurance systems and quality standards relating to patent examination.

3. In order to reduce the complexity and cost of obtaining the grant of a patent, the Parties shall endeavour to cooperate to reduce differences in the procedures and processes of their respective patent offices.

Section C: Trademarks

Article 10.13: Types of Signs Registrable as Trademark

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

Article 10.14: Collective and Certification Marks

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

Article 10.15: Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trademark has the exclusive right to prevent third parties that do not have the owner's consent from using in the

course of trade identical or similar signs, including subsequent geographical indications,[43, 44] for goods or services that are related to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.

Article 10.16: Exceptions

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

Article 10.17: Well-Known Marks

1. No Party shall require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

2. Article 6*bis* of the Paris Convention shall apply, *mutatis mutandis*, to goods or services that are not identical or similar to those identified by a well-known trademark,[45] whether registered or not, provided that use of that trademark mark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.

3. Each Party recognises the importance of the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks* as adopted by the Assembly of the Paris Union for the Protection of Industrial Property

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

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

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

and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO September 20 to 29, 1999.

4. Each Party shall provide for appropriate measures to refuse the application or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark[46], for identical or similar goods or services, if the use of that trademark is likely to cause confusion with the prior well-known trademark. A Party may also provide such measures including in cases in which the subsequent trademark is likely to deceive.

Article 10.18: Procedural Aspects of Examination, Opposition and Cancellation

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

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register a trademark;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any initial refusal, and to make a judicial appeal of any final refusal to register a trademark;

(c) providing an opportunity to oppose the registration of a trademark or to seek cancellation of a trademark; and

(d) requiring administrative decisions in opposition and cancellation proceedings to be reasoned and in writing, which may be provided by electronic means.

Article 10.19: Electronic Trademarks System

Each Party shall endeavor to provide:

(a) a system for the electronic application for, and maintenance of, trademark; and

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

(b) a publicly available electronic information system, including an online database, of trademark applications and of registered trademarks.

Article 10.20: Classification of Goods and Services

Each Party shall adopt or maintain a trademark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice, June 15, 1957, as revised and amended (Nice Classification). Each Party shall provide that:

(a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification; and

(b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification. Conversely, each Party shall provide that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

Article 10.21: Term of Protection for Trademarks

Each Party shall provide that initial registration and each renewal of registration of a trademark is for a term of no less than 10 years.

Article 10.22: Non-Recordal of a License

No Party shall require recordal of trademark licenses:

(a) to establish the validity of the license; or

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

Section D: Country Names

Article 10.23: Country Names

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

Section E: Geographical Indications

Article 10.24: Recognition of Geographical Indications

1. Geographical indication means an indication which identifies a good as originating in the territory of a Party, or a region or locality in that Party, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin.

2. The Parties recognise that geographical indications may be protected through a trademark or *sui generis* system or other legal means.

Article 10.25: Administrative Procedures for the Protection of Geographical Indications

If a Party provides administrative procedures for the protection or recognition of geographical indications, whether through a trademark or a *sui generis* system, that Party shall with respect to applications for that protection or request for recognition ensure that its laws and regulations governing the filing of those applications or request for recognition are readily available to the public and clearly set out the procedures for these actions.

Article 10.26: Date of Protection of a Geographical Indication

1. Protection of a geographical indication in a Party should be done through the filing of an application with the competent authority of that Party.

2. The registration of a geographical indication shall be for a term of 10 years from the filing date of the application for registration, which is renewable.

3. The date of receipt of an application for the registration of a geographical indication shall be considered as the filing date where the application complies with the national legislation of the Party receiving the application.

Section F: Patent and Industrial Design

Article 10.27: Grace Period

1. Each Party shall disregard information contained in public disclosure of an invention related to an application to register a patent[47] if the public disclosure:

   (a) was made by the inventor, applicant or a person that obtained the information from the inventor or applicant inside or outside the territory of each Party; and

   (b) occurred within at least 12 months prior to the date of filing of the application.

2. Each Party shall disregard information contained in public disclosure of a design related to an application to register an industrial design if the public disclosure:

   (a) was made by the designer, applicant or a person that obtained the information from the designer or applicant inside or outside the territory of each Party; and

   (b) occurred within at least 12 months prior to the date of filing of the application.

Article 10.28: Procedural Aspects of Examination, Opposition and Invalidation of Certain Registered Patent, and Industrial Design

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

   (a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register patent, or industrial design;

   (b) providing the applicant with an opportunity to respond to communications from the competent authorities, to contest any

[47] For greater certainty, patent shall include utility model in accordance with national law and regulations.

initial refusal, and to make a judicial appeal of any final refusal to register patent, or industrial design;

(c) providing an opportunity for interested parties to seek cancellation or invalidation of a registered patent, or industrial design, and in addition may provide an opportunity for interested parties to oppose the registration of patent, or industrial design; and

(d) making decisions in opposition, cancellation, or invalidation proceedings to be reasoned and in writing, which may be delivered by electronic means.

Article 10.29: Amendments, Corrections, and Observations

1. Each Party shall provide an applicant for patent or industrial design with at least one opportunity to make amendments, corrections or observations in connection with its application while it is being processed.

2. Each Party shall provide a right holder of patent or industrial design with opportunities to make amendments or corrections after registration provided that such amendments or corrections do not change or expand the scope of the patent or industrial design right as a whole.[48]

Article 10.30: Industrial Design Protection

1. The Parties shall ensure that requirements for securing or enforcing registered industrial design protection do not unreasonably impair the opportunity to obtain or enforce such protection.

2. The duration of protection available for registered industrial designs shall amount to 20 years from the date of filing.

Article 10.31: Exceptions

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

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

Section G: Copyright and Related Rights

Article 10.32: Authors

Each Party shall provide authors with the exclusive right to authorise:

(a) the reproduction of the work;

(b) the distribution to the public of the original or a fixed copy of a work;

(c) any communication to the public of their works by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them.

Article 10.33: Performers

Each Party shall provide performers with the exclusive right to authorise:

(a) the fixation of their unfixed performances;

(b) the direct or indirect reproduction of a fixation of their performances, in any manner or form;

(c) the distribution of a fixation of their performances, or fixed copies thereof, to the public;

(d) the making available to the public of their fixed performances, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them;

(e) the broadcasting or other communication to the public of their performances, except where the broadcasting or the other communication:

(i) is made from a fixation of the performances which the performers have authorised to be made; or

(ii) is a rebroadcasting made or authorised by the organisation initially broadcasting the performances;

Article 10.34: Producers of phonograms

Each Party shall provide phonogram producers with the exclusive right to authorise:

(a) the direct or indirect reproduction of the phonogram in any manner or form;

(b) the distribution of the original or copies of the phonograms to the public;

(c) the making available to the public of their phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them;

Article 10.35: Term of Protection

1. The rights of an author of a work shall be protected in accordance with the duration of time provided for in the respective domestic laws of the Parties.

2. The rights of performers shall be protected in accordance with the duration of time provided for in the respective domestic laws of the Parties.

3. For a phonogram, the economic rights shall be protected in accordance with the duration of time provided for in the respective domestic laws of the Parties from the date on which the work was made or first made available to the public by publication, or by any other means, whichever date is the latest.

4. For a work published anonymously or under a pseudonym, the economic and moral rights shall be protected in accordance with the duration of time provided for in the respective domestic laws of the Parties from the date on which the work was made or first made available to the public, by publication or by any other means, whichever date is the latest, where the author's identity is revealed or is no longer in doubt before the expiration of the said period.

5. Each Party may provide for longer terms of protection than those provided for in this Article.

6. Every period provided for under this section shall run to the end of the calendar year in which it would otherwise expire.

Article 10.36: Collective Management

The Parties recognise the role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient, transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

Article 10.37: Exceptions and limitations

Each Party shall confine limitations or exceptions to certain special cases, which do not conflict with a normal exploitation of the work or other subject-matter and do not unreasonably prejudice the legitimate interests of the right holders.

Article 10.38: Obligations concerning Protection of Technological Measures and Rights Management Information

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by authors, performers or producers of phonograms in connection with the exercise of their rights as provided under this Agreement, that restrict acts, in respect of their works, performances or phonograms, which are not authorised by the authors, performers or producers of phonograms concerned or permitted by law.

2. Each Party shall provide adequate and effective legal remedies against any person who knowingly, without authorisation removes or alters any electronic rights management information and/or distributes, imports for distribution, broadcasts or communicates to the public, without authority, works or copies of works knowing that electronic rights management information has been removed or altered without authority.

Article 10.39: Protection of Rights Management Information

1. No person shall –

   (a) remove or alter any electronic rights management information without the consent of the right holder; or

   (b) distribute, import for distribution, broadcast or communicate to the public of works or other subject matter protected under this Act from which electronic copyright management information has been removed or altered without the authorisation of the right owner

when such act will induce, enable, facilitate or conceal an infringement of any right covered by this Act.

2. Paragraph 1 shall not prohibit any governmental activities for public policy or security authorised by law.

Section H: Enforcement

Article 10.40: General Obligation in Enforcement

Each Party shall ensure that enforcement procedures as specified in this Section are available under its law so as to permit effective action against any act of infringement of intellectual property rights covered by this Chapter, including expeditious remedies to prevent infringements and remedies that constitute a deterrent to future infringements. These procedures shall be applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

Article 10.41: Border Measures

1. Each Party shall, in conformity with its domestic law and regulations and the provisions of Part III, Section 4 of the TRIPS Agreement adopt or maintain procedures to enable a right holder, who has valid grounds for suspecting that the importation of counterfeit trademarks or pirated copyright goods may take place, to lodge an application in writing with the competent authorities in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.

2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from their territory as per its domestic laws and regulation.

CHAPTER 11
TRANSPARENCY IN GOVERNMENT PROCUREMENT

Article 11.1: Definitions

For the purpose of this chapter, the following words and expressions shall have the meaning ascribed thereto hereinafter:

competent authorities refer to:

(i) for the UAE, the Financial Policies and Government Accounting Standards Department, Ministry of Finance:

(ii) for Mauritius, the Procurement Policy Office (PPO), Ministry of Finance, Economic Planning and Development (MOFEPD);

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

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

notice of procurement means a notice published by a procuring entity to announce a new procurement opportunity;

procuring entity means an entity listed in Annex 11A (UAE Procuring Entities) for the UAE and Annex 11B (Mauritius Procuring Entities);

Procurement System means the purchasing electronic procurement system/ electronic procurement system provided by the competent authorities for the government procurement entities to conduct end-to-end procurement processes which ensures integrity and transparency;

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

supplier means natural or moral persons that provide or could provide goods or services to a procuring entity.

Article 11.2: Objectives

The Parties understand the importance of transparent and impartial public procurement to promote economic development and industrialization, and

recognise the importance of cooperation for the purpose of greater transparency in the field of government procurement.

Article 11.3: Scope

This Chapter shall apply to the laws, regulations and practices of a Party regarding transparency in government procurement implemented by its government procurement entities.

Article 11.4: Areas of Cooperation

1. The Parties shall endeavour to co-operate on matters relating to government procurement, with a view to achieving a better understanding of each Party's respective government procurement systems. Such co-operation may include:

    a) exchanging experience and information, such as laws and regulations any modifications thereof, and best practices and statistics;

    b) sharing experiences and templates on the use of electronic means in government procurement, and other issues related to government procurement; and

    c) ensuring the confidentiality of information in e-procurement.

2. Each Party shall make publicly available its laws and regulations regarding government procurement as per each party's laws and regulations.

Article 11.5: Information on the Procurement System

1. Each Party shall publish its respective laws and regulations and information on government procurement in the sources listed in Annexes 11A (UAE Procuring Entities) and 11B (Mauritius Procuring Entities)to this Chapter. In order to provide greater transparency, each Party shall ensure public access to these sources of information.

2. Each Party shall endeavour to publish in electronic form the available information about government procurement (notice on procurement bid, procurement documentation, changes to such notices and documentation, clarifications of the procurement documentation, protocols/ guidelines and manuals drawn up in the procurement process, information on procurement results).

3. Each Party shall publish any changes to the relevant laws and regulations or government procurement information in the sources listed in Annexes 11A (UAE Procuring Entities) and 11B (Mauritius Procuring Entities)to this Chapter or notify each other of such changes by other means as soon as possible.

4. In respect of procurement conducted by entities within the scope of this Chapter, each Party shall endeavour to use electronic means to the widest extent practicable.

Article 11.6: Consultations

1. On request of a Party, the other Party shall provide within a reasonable period of time clarification on any issue related to government procurement.

2. For all matters concerning the application of this Chapter in the relations between the Parties, including in the event of any disagreement related to its interpretation and application, consultations shall be held upon request of either Party.

3. A request for such consultations shall be submitted to the other Party's contact point established under Article 11.8. Unless the Parties agree otherwise, they shall hold consultations within 60 days of the date of receipt of the request.

5. Consultations may be conducted in the format mutually agreed by the Parties.

Article 11.7: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 15 (Dispute Settlement) of this Agreement for any matter arising under this Chapter.

Article 11.8: Contact Points

1. Each Party shall designate a contact point to monitor the implementation of this Chapter. The contact points shall work collaboratively to facilitate the implementation of this Chapter.

2. The Parties shall provide each other with the names and contact details of their contact points.

3. The Parties shall notify each other of any change to their contact points.

Article 11.9: Review

The Parties may review this Chapter pursuant to Article 18.2 (Final Provisions) with the view to enhancing and deepening the level of transparency and cooperation.

CHAPTER 12
INVESTMENT FACILITATION

Article 12.1: UAE-Mauritius Agreement for the Promotion and Reciprocal Protection of Investments

The Parties note the existence of and reaffirm the *Agreement Between the Government of the United Arab Emirates and the Government of the Republic of Mauritius for the Promotion and Reciprocal Protection of Investments*, done at Dubai on 20 September 2015 (hereinafter the "UAE-Mauritius Agreement for the Promotion and Reciprocal Protection of Investments") and any subsequent amendments thereto.

Article 12.2: Promotion of Investment

The Parties affirm their desire to promote an attractive investment climate and expand trade in products and services. Consistent with Article 2 (Promotion and Encouragement of Investments) of the UAE-Mauritius Agreement for the Promotion and Reciprocal Protection of Investments, the Parties shall take appropriate measures to encourage and facilitate the flow of investments and to secure favorable conditions for long-term economic development and diversification of trade and investments between the two countries.

Article 12.3: Technical Council

The Parties shall establish a UAE-Mauritius Council on Investment (hereinafter the "Council"), which shall be composed of representatives of both Parties. The side of the UAE will be chaired by Ministry of Finance and the side of Mauritius will be chaired by the Ministry responsible for the subject of Finance. The Council may establish working groups as may be necessary by mutual agreement.

Article 12.4: Objectives of the Council

The objectives of the Council are:

a) to promote and enhance the economic cooperation between the Parties;
b) to monitor trade and investment relations, to identify opportunities for expanding investment, and to identify issues relevant to investment that may be appropriate for negotiation in an appropriate forum;
c) to hold consultations on specific investment matters of interest to the Parties;
d) to work toward the enhancement of investment flows;

e) to identify and work toward the removal of impediments to investment flows; and
f) to seek the views of the private sector, where appropriate, on matters related to the work of the Council.

Article 12.5: Role of the Council

The Council shall meet at such times and venues as agreed by the Parties, but the Parties shall endeavor to meet no less than once per year. A Party may refer a specific investment matter to the Council by delivering a written request to the other Party that includes a description of the matter concerned. The Council shall take up the matter promptly after the request is delivered unless the requesting Party agrees to postpone discussion of the matter. Each Party shall endeavor to provide for an opportunity for the Council to discuss a matter before taking actions that could affect adversely the investment interests of the other Party.

Article 12.6: Non-Application of Dispute Settlement

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

CHAPTER 13
ECONOMIC COOPERATION

Article 13.1: Objectives and Scope

1. The Parties shall promote economic cooperation under this Agreement for their mutual benefit, including through the liberalisation and facilitation of trade and investment between the Parties and to foster economic growth.

2. Economic cooperation under this Chapter shall be built upon a common understanding between the Parties, including inter-alia to support the implementation of this Agreement, with the objective of maximising its benefits, supporting pathways to trade and investment facilitation, and further improving market access and openness to contribute to the sustainable inclusive economic growth and prosperity of the Parties.

Article 13.2: Areas of Cooperation

1. Economic cooperation under this Chapter shall initially focus on the following areas:

   (a) Manufacturing industries;

   (b) Pharmaceuticals and healthcare;

   (c) Light engineering;

   (d) Agriculture and fisheries;

   (e) Trade and investment promotion;

   (f) Tourism;

   (g) Education;

   (h) Training and capacity building;

   (i) Information and communication technology, including e-commerce and digital trade;

   (j) Trade in services;

   (k) Renewable energies; and

(l) Sustainable development.

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

Article 13.3: Annual Work Program on Economic Cooperation Activities

1. The Subcommittee on Economic Cooperation shall adopt an Annual Work Program on Economic Cooperation Activities (the "Annual Work Program") based on proposals submitted by the Parties.

2. Each activity in an Annual Work Program developed under this Chapter shall: (i) be guided by the objectives agreed in Article 8.1; (ii) be related to trade or investment and support the implementation of this Agreement; (iii) involve both Parties; (iv) address the mutual priorities of the Parties; and (v) avoid duplicating existing economic cooperation activities.

Article 13.4: Competition Policy

1. The Parties recognise the importance of general cooperation in the area of competition policy. The Parties may cooperate to exchange information relating to the development of competition policy, subject to their domestic laws and regulations and available resources. The Parties may conduct such cooperation through their competent authorities.

2. The Parties may consult on matters related to anti-competitive practices and their adverse effects to trade. The consultations shall be without prejudice to the autonomy of each Party to develop, maintain, and enforce its domestic competition laws and regulations.

Article 13.5: Resources

1. Resources for economic cooperation under this Chapter shall be provided in a manner as agreed by the Parties and in accordance with the laws and regulations of the Parties.

2. The Parties, on the basis of mutual benefit, may consider cooperation with, and contributions from, external parties to support the implementation of the Annual Work Program.

Article 13.6: Means of Cooperation

1. The Parties will endeavour to encourage technical, technological, and scientific economic cooperation, through the following ways:

    (a) joint organization of conferences, seminars, workshops, meetings, training sessions, and outreach and education programs;

    (b) exchange of delegations, professionals, technicians, and specialists from the academic sector, institutions dedicated to research, private sector, and governmental agencies, including study visits and internship programs for professional training;

    (c) dialogue and exchange of experiences between the Parties' private sector and agencies involved in trade promotion;

    (d) initiation of the knowledge-sharing platform aiming to transfer experience and best practices in the field of government development and modernization to other countries through UAE's Government Experience Exchange Programme; and

    (e) any other form of cooperation that may be agreed by the Parties.

2. The Parties shall explore the possibility of:

    (a) sourcing originating goods from each other to be put on sale at their duty free shops at their airports;

    (b) promoting joint business initiatives between entrepreneurs of the Parties; and

    (c) developing and implementing strategies between each other to maximise the opportunities that exist for strategic partnership especially in the context of the AfCFTA and other bilateral agreements. To that end, they agree to establish a platform that shall also comprise of the business communities of both countries to elaborate and implement projects and collaborative ventures.

Article 13.7: Collaboration in Global Value Chains

1. The Parties acknowledge the importance of Global Value Chains ("GVCs"), as a means to modernize and widen bilateral economic relations between the Parties' traders and investors.

2. The Parties acknowledge that international trade and investment are engines of economic growth and intend to facilitate their company's internationalization and their insertion into GVCs.

3. The Parties affirm the relevance of Micro, Small, and Medium Enterprises ("MSMEs") in a countries' productive structure and their impact on employment, and that their adequate insertion into GVCs will contribute to a better allocation of resources and the economic benefits derived from international trade, including the diversification and enhancing of value added in exports.

4. The Parties acknowledge the importance of the participation of the private sector as well as the entrepreneurial community as fundamental actors within GVCs, and the relevance of creating an adequate environment.

Article 13.8: Subcommittee on Economic Cooperation

1. For the purposes of the effective implementation and operation of this Chapter, the Parties hereby establish a Subcommittee on Economic Cooperation.

2. The Subcommittee on Economic Cooperation shall be chaired by:

   (a) for Mauritius, the Economic Development Board; and

   (b) for the UAE, the Ministry of Economy.

3. The Subcommittee on Economic Cooperation shall undertake the following functions:

   (a) monitor and assess the implementation of this Chapter;

   (b) identify new opportunities and agree on new ideas for prospective cooperation or capacity building activities;

   (c) formulate and develop Annual Work Programme proposals and their implementation mechanisms;

   (d) coordinate, monitor, and review progress of the Annual Work Programme to assess its overall effectiveness and contribution to the implementation and operation of this Chapter;

   (e) suggest amendments to the Annual Work Programme through periodic evaluations;

(f) cooperate with other Subcommittees and/or subsidiary bodies established under this Agreement to perform stocktaking, monitoring, and benchmarking on any issues related to the implementation of this Agreement, as well as to provide feedback and assistance in the implementation and operation of this Chapter; and

(g) report to and, if deemed necessary, consult with the Joint Committee in relation to the implementation and operation of this Chapter.

Article 13.9: Non-Application of Chapter 15 (Dispute Settlement)

Chapter 15 (Dispute Settlement) shall not apply to any matter or dispute arising from this Chapter.

CHAPTER 14
SMALL AND MEDIUM-SIZED ENTERPRISES

Article 14.1: General Principles

1. The Parties, recognising the fundamental role of SMEs in maintaining dynamism and enhancing competitiveness of their respective economies, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.

2. The Parties recognize the integral role of the private sector in the SME cooperation to be implemented under this Chapter.

Article 14.2: Cooperation to Increase Trade and Investment Opportunities for SMEs

With a view to more robust cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities, and in particular shall:

(a) promote cooperation between the Parties' small business support infrastructure, including dedicated SME centers, incubators and accelerators, export assistance centers, and other centers as appropriate, to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as business growth in local markets;

(b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, as well as start-ups, and promote partnership among these SMEs and their participation in international trade; and

(c) enhance its cooperation with the other Party to exchange information and best practices in areas including improving SME access to capital and credit, SME participation in covered government procurement opportunities, and helping SMEs adapt to changing market conditions.

(d) encourage participation in purpose-built mobile or web-based platforms, for business entrepreneurs and counselors to share

information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners.

Article 14.3: Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:

   (a) the text of this Agreement;

   (b) a summary of this Agreement; and

   (c) information designed for SMEs that contains:

      (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and

      (ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website links or information through automated electronic transfer to:

   (a) the equivalent websites of the other Party; and

   (b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, the information described in paragraph 2(b) may include:

   (a) customs regulations, procedures, or enquiry points;

   (b) regulations or procedures concerning intellectual property, trade secrets, and patent protection rights;

   (c) technical regulations, standards, quality or conformity assessment procedures;

   (d) sanitary or phytosanitary measures relating to importation or exportation;

(e) foreign investment regulations;

(f) business registration;

(g) trade promotion programs;

(h) competitiveness programs;

(i) SME investment and financing programs;

(j) taxation and accounting;

(k) government procurement opportunities; and

(l) other information which the Party considers to be useful for SMEs.

4. Each Party shall regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are up-to-date and accurate.

5. To the extent possible, each Party shall make the information in this Article available in English. If this information is available in another authentic language of this Agreement, the Party shall endeavor to make this information available, as appropriate.

Article 14.4: Subcommittee on SME Issues

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

2. The SME Subcommittee shall:

(a) identify ways to assist SMEs in the Parties' territories to take advantage of the commercial opportunities resulting from this Agreement and to strengthen SME competitiveness;

(b) identify and recommend ways for further cooperation between the Parties to develop and enhance partnerships between SMEs of the Parties;

(c) exchange and discuss each Party's experiences and best practices in supporting and assisting SME exporters with respect to, among other things, training programs, trade education, trade finance, trade

missions, trade facilitation, digital trade, identifying commercial partners in the territories of the Parties, and establishing good business credentials;

(d) promote seminars, workshops, webinars, mentorship sessions, or other activities to inform SMEs of the benefits available to them under this Agreement;

(e) explore opportunities for capacity building to facilitate each Party's work in developing and enhancing SME export counseling, assistance, and training programs;

(f) recommend additional information that a Party may include on the website referred to in Article 14.3;

(g) review and coordinate its work program with the work of other subcommittees, working groups, and other subsidiary bodies established under this Agreement, as well as of other relevant international bodies, to avoid duplication of work programs and to identify appropriate opportunities for cooperation to improve the ability of SMEs to engage in trade and investment opportunities resulting from this Agreement;

(h) collaborate with and encourage subcommittees, working groups and other subsidiary bodies established under this Agreement to consider SME-related commitments and activities into their work;

(i) review the implementation and operation of this Chapter and SME-related provisions within this Agreement and report findings and make recommendations to the Commission that can be included in future work and SME assistance programs as appropriate;

(j) facilitate the development of programs to assist SMEs to participate and integrate effectively into the Parties' regional and global supply chains;

(k) promote the participation of SMEs in digital trade in order to take advantage of the opportunities resulting from this Agreement and rapidly access new markets;

(l) facilitate the exchange of information on entrepreneurship education and awareness programs for youth and women to promote the entrepreneurial environment in the territories of the Parties;

(m) submit on an annual basis, unless the Parties decide otherwise, a report of its activities and make appropriate recommendations to the Joint Committee; and

(n) consider any other matter pertaining to SMEs as the SME Subcommittee may decide, including issues raised by SMEs regarding their ability to benefit from this Agreement.

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

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

Article 14.5: Non-Application of Dispute Settlement

1. Neither Party shall have recourse to dispute settlement under Chapter 15 (Dispute Settlement) for any matter arising under this Chapter.

2. Any issue arising under this Chapter may be referred to the SME Subcommittee for amicable resolution.

CHAPTER 15
DISPUTE SETTLEMENT

Article 15.1: Objective

The objective of this Chapter is to establish an effective and efficient mechanism for avoiding and settling disputes between the Parties concerning the interpretation and application of this Agreement with a view to reaching, where possible, a mutually agreed solution.

Article 15.2: Cooperation

The Parties shall endeavor to agree on the interpretation and application of this Agreement and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 15.3: Scope of Application

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of any dispute between the Parties concerning the interpretation, implementation, or application of this Agreement (hereinafter referred to as "covered provisions"), wherever a Party considers that:

    (a) a measure of the other party is inconsistent with its obligations under this Agreement; or

    (b) the other Party otherwise failed to carry out its obligations under this Agreement.

This chapter shall not cover non-violation complaints and other situation complaints.

Article 15.4: Contact Points

1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.

2. Any request, notification, written submission or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

Article 15.5: Request for Information

Before a request for consultations, good offices, conciliation or mediation is made pursuant to Article 15.6 or 15.7 respectively, a Party may request in writing any relevant information with respect to a measure at issue. The Party to which that request is made shall make all efforts to provide the requested information in a written response to be submitted no later than 20 days after the date of receipt of the request.

Article 15.6: Consultations

1. The Parties shall endeavor to resolve any dispute referred to in Article 15.3 by entering into consultations in good faith with the aim of reaching a mutually agreed solution.

2. A Party shall seek consultations by means of a written request delivered to the other Party identifying the reasons for the request, including the measure at issue and a description of its factual basis and the legal basis specifying the covered provisions that it considers applicable.

3. The Party to which the request for consultations is made shall reply to the request promptly, but no later than 10 days after the date of receipt of the request. Consultations shall be held within 30 days of the date of receipt of the request. The consultations shall be deemed to be concluded within 30 days of the date of receipt of the request, unless the Parties agree otherwise.

4. Consultations on matters of urgency including those which concern perishable goods, shall be held within 15 days of the date of receipt of the request. The consultations shall be deemed to be concluded within those 15 days unless the Parties agree otherwise.

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

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

7. Consultations may be held in person or by any other means of communication agreed by the parties. Unless the parties agree otherwise, consultations, if held in person, shall take place in the territory of the Party to which the request is made.

8. If the Party to which the request is made does not respond to the request for consultations within 10 days of the date of its receipt, or if consultations are not held within the timeframes laid down in paragraph 3 or in paragraph 4 respectively, or if the Parties agree not to have consultations, or if consultations have been concluded and no mutually agreed solution has been reached, the Party that sought consultations may have recourse to Article 15.8.

Article 15.7: Good Offices, Conciliation or Mediation

1. The Parties may at any time agree to enter into procedures for good offices conciliation or mediation. They may begin at any time and be terminated by either Party at any time.

2. Proceedings involving good offices conciliation or mediation and the particular positions taken by the Parties in these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings under this chapter or any other proceedings before a forum selected by the Parties.

3. If the Parties agree, procedures for good offices conciliation or mediation may continue while the panel procedures set out in Section C proceed.

Article 15.8: Establishment of a Panel

1. The complaining party may request the establishment of a Panel if:

   (a) the respondent party does not reply to the request for consultations in accordance to the time frames referred in Article 15.6;

   (b) the consultations referred to in Article 15.6 of this Agreement are not held or fail to settle a dispute within 30 days or 15 days in relation to urgent matters including those which concern perishable goods after the date of the receipt of the request for consultations by the respondent party;

2. The request for the establishment of a panel shall be made by means of a written request delivered to the other Party and shall identify the measure at issue and indicate the factual basis of the complaint and the legal basis specifying the relevant covered provisions in a manner sufficient to present how such measure is inconsistent with those provisions.

3. When a request is made by the complaining party in accordance with paragraph 1, a panel shall be established.

Article 15.9: Composition of a Panel

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

2. Within 20 days after the establishment of a panel, each party shall appoint a panelist. The parties shall, by common agreement, appoint the third panelist, who shall serve as the chairperson of the panel, within 40 days after the establishment of a panel.

3. If either party fails to appoint a panelist within the time period established in paragraph 2, the other party may request that the Secretary-General of the Permanent Court of Arbitration to designate the unappointed panelist within 20 days of that request.

4. If the Parties do not agree on the chairperson of the panel within the time period established in paragraph 2, they shall within the next 10 days, exchange their respective lists comprising three nominees each who shall not be nationals of either party and have his or her place of residence in the territory of either Party. The chairperson shall then be appointed by draw of lot from the lists within 10 days after the expiry of the time period during which the parties shall exchange their respective lists of nominees. The selection by lot of the chairperson of the panel shall be made by the Joint Committee.

5. If a party fails to submit its list of three nominees within the time period established in paragraph 4, the chairperson shall be appointed by draw of lot from the list submitted by the other party.

6. The date of composition of the panel shall be the date on which the last of the three selected panelists has notified to the parties the acceptance of his or her appointment.

Article 15.10: Decision on Urgency

If a Party so requests, the panel shall decide, within 15 days of its composition, whether the dispute concerns matters of urgency.

Article 15.11: Requirements for Panelists

1. Each panelist shall:

(a) have demonstrated expertise in law, international trade, and other matters covered by this Agreement;

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

(c) serve in their individual capacities and not take instructions from any organization or government with regard to matters related to the dispute;

(d) comply with the Code of Conduct for Panelists established in Annex 15B.

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

2. The chairperson shall also have experience in dispute settlement procedures.

3. Persons who provided good offices, conciliation or mediation to the Parties, pursuant to Article 15.7 in relation to the same or a substantially equivalent matter, shall not be eligible to be appointed as panelists in that matter.

Article 15.12: Replacement of Panelists

If any of the panelists of the original panel becomes unable to act, withdraws or needs to be replaced because that panelist does not comply with the requirements of the code of conduct, a successor panelist shall be appointed in the same manner as prescribed for the appointment of the original panelist and the successor shall have the powers and duties of the original panelist. The work of the panel shall be suspended during the appointment of the successor panelist.

Article 15.13: Functions of the Panel

Unless the parties otherwise agree, the panel:

(a) shall make an objective assessment of the matter before it, including an objective assessment of the facts of the case and the applicability of and conformity of the measure at issue with the covered provisions;

(b) shall set out, in its decisions and reports, the findings of fact and law and the rationale behind any findings and conclusions that it makes; and

(c) shall consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

Article 15.14: Terms of Reference

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

   "to examine, in the light of the relevant covered provisions of this Agreement cited by the Parties, the matter referred to in the request for the establishment of the panel, to make findings on the conformity of the measure at issue with the relevant covered provisions of this Agreement as well as recommendations, if any, on the means to resolve the dispute, and to deliver a report in accordance with Articles 15.18 and 15.19."

2. If the Parties agree on other terms of reference than those referred to in paragraph 1, they shall notify the agreed terms of reference to the panel no later than 5 days after their agreement.

Article 15.15: Rules of Interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.

2. When appropriate, the panel may also take into account relevant interpretations in reports of prior panels established under this Agreement and reports of panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

Article 15.16: Procedures of the Panel

1. Unless the parties otherwise agree, the panel shall follow the model rules of procedure set out in Annex 15A.

2. The panel may, after consulting with the parties, adopt additional rules of procedure not inconsistent with the model rules of procedures.

3. There shall be no *ex parte* communications with the Panel concerning matters under its consideration.

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

5. A Party asserting that a measure of the other Party is inconsistent with the provisions of this Agreement shall have the burden of establishing such inconsistency. A Party asserting that a measure is subject to an exception under this Agreement shall have the burden of establishing that the exception applies.

6. The Panel should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually agreed solution.

7. The Panel shall make its decisions, including its reports by consensus, but if consensus is not possible then by majority of its members. Any member may furnish separate opinions on matters not unanimously agreed, but dissenting opinions of members shall in no case be disclosed.

Article 15.17: Receipt of Information

1. Upon the request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for information.

2. Upon the request of a Party or on its own initiative, the panel may seek from any source any information it considers necessary and appropriate. The panel also has the right to seek the opinion of experts, as it considers appropriate, and subject to any terms and conditions agreed by the Parties, where applicable.

3. On request of a Party, or on its own initiative, the panel may seek information and technical advice from any individual or body that it deems appropriate, provided that the Parties agree and subject to such terms and conditions as the Parties agree. The panel shall provide the Parties with any information so obtained for comment.

4. Any information obtained by the panel under this Article shall be made available to the Parties and the Parties may provide comments on that information.

Article 15.18: Interim Report

1. The panel shall deliver an interim report to the Parties within 90 days after the date of composition of the panel. In case of urgent matters concerning perishable goods, the panel shall make its best effort to deliver the interim report as expeditiously as possible which in no case shall exceed 90 days.

When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. Under no circumstances shall the delay exceed 30 days, and 15 days for matters concerning perishable goods, after the deadline.

2. The interim report shall set out a descriptive part and the panel's findings and conclusions.

3. Each Party may submit to the panel written comments and a written request to review precise aspects of the interim report within 15 days of the date of issuance of the interim report. A Party may comment on the others Party's request within 6 days of the delivery of the request.

4. After considering any written comments and requests by each party on the interim report, the panel may modify the interim report and make any further examination it considers appropriate.

Article 15.19: Final Report

1. The panel shall deliver its final report to the Parties within 120 days of the date of composition of the panel. In case of urgent matters concerning perishable goods, the panel shall make its best effort to deliver the final report as expeditiously as possible which in no case shall exceed 120 days. When the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties in writing, stating the reasons for the delay and the date on which the panel plans to deliver its final report. Under no circumstances shall the delay exceed 30 days, and 15 days for matters concerning perishable goods, after the deadline.

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

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

Article 15.20: Implementation of the Final Report

1. Where the panel finds that the respondent Party has acted inconsistently with a covered provision, the respondent Party shall take any measure

necessary to comply promptly and in good faith with the findings and conclusions in the final report.

2. The respondent Party shall promptly comply with the ruling of the Panel. If it is impracticable to comply immediately, the respondent Party shall, no later than 30 days after the delivery of the final report, notify the complaining Party of the length of the reasonable period of time necessary for compliance with the final report and the Parties shall endeavor to agree on the reasonable period of time required for compliance with the final report.

Article 15.21: Reasonable Period of Time for Compliance

1. If the Parties have not agreed on the length of the reasonable period of time, the complaining Party may, no later than 20 days after the date of receipt of the notification made by the respondent Party in accordance with paragraph 2 of Article 15.20 request in writing the original panel to determine the length of the reasonable period of time. Such request shall be notified simultaneously to the respondent Party. The 20-day period referred to in this paragraph may be extended by mutual agreement of the Parties.

2. The original panel shall deliver its decision to the Parties within 20 days from the relevant request.

3. The length of the reasonable period of time for compliance with the final report may be extended by mutual agreement of the parties.

Article 15.22: Compliance Review

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

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

3. Where the Parties disagree on the existence of measures to comply with the final report, or their consistency with the covered provisions, the

complaining Party may request in writing the original panel to decide on the matter before compensation can be sought or suspension of benefits can be applied in accordance with paragraph 1(c) of Article 15.23. Such request shall be notified simultaneously to the respondent Party.

4. The request shall provide the factual and legal basis for the complaint, including the identification of the specific measures at issue and an indication of why any measures taken by the respondent fail to comply with the final report or are otherwise inconsistent with the covered provisions.

5. The panel shall deliver its decision to the Parties within 60 days of the date of delivery of the request.

Article 15.23: Temporary Remedies in Case of Non-Compliance

1. If:

(a) the respondent Party

(i) fails to notify any measure taken to comply with the final report before the expiry of the reasonable period of time;

(ii) notifies the complaining party in writing that it is not possible to comply with the final report within the reasonable period of time; or

(b) the original panel finds that no measure taken to comply exists or that the measure taken to comply with the final report as notified by the party complained against is inconsistent with the covered provisions,

the respondent Party shall, on request of the complaining Party, enter into consultations with a view to agreeing on a mutually satisfactory agreement or any necessary compensation.

2. If the parties fail to reach a mutual satisfactory agreement or to agree on compensation within 20 days after the date of receipt of the request made in accordance with paragraph 1, the complaining Party may deliver a written notification to the respondent Party that it intends to suspend the application to that Party of benefits or other obligations under this Agreement. The notification shall specify the level of intended suspension of benefits or other obligations.

3. The complaining Party may begin the suspension of benefits or other obligations referred to in the preceding paragraph 20 days after the date when it served notice on the Party complained against, unless the respondent Party made a request under paragraph 7.

4. The suspension of benefits or other obligations:

   (a) shall be at a level equivalent to the nullification or impairment that is caused by the failure of the respondent Party to comply with the final report; and

   (b) shall be restricted to benefits accruing to the respondent Party under this Agreement.

5. In considering what benefits to suspend in accordance with paragraph 2, the complaining Party shall apply the following principles:

   (a) the complaining party should first seek to suspend benefits in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement or have caused nullification or impairment;[49]

   (b) the complaining party may suspend benefits in other sectors, if it considers that it is not practicable or effective to suspend benefits or other obligations in the same sector.

   (c) in the selection of the benefits to suspend, the complaining Party shall endeavor to take into consideration those which least disturb the implementation of this Agreement.

6. The suspension of benefits or other obligations shall be temporary and shall only apply until the inconsistency of the measure with the relevant covered provisions which has been found in the final report has been removed, or until the Parties have agreed on a mutually satisfactory agreement or any necessary compensation.

7. If the respondent Party considers that the suspension of benefits does not comply with paragraphs 4 and 5, that party may request in writing the original panel to examine the matter no later than 15 days after the date of receipt of the notification referred to in paragraph 2. That request shall be

[49]For purposes of this paragraph, "sector" means: (i) with respect to goods, all goods; (ii) with respect to services, a principal sector as identified in the current "Services Sectoral Classification List" which identifies such sectors.

notified simultaneously to the complaining party. The original panel shall notify to the parties its decision on the matter no later than 30 days of the receipt of the request from the respondent Party. Benefits or other obligations shall not be suspended until the original panel has delivered its decision. The suspension of benefits or other obligations shall be consistent with this decision.

8. If the panel referred to in paragraph 7 cannot be established with its original panelists, it shall be composed in accordance with the procedures set out in Article 15.9.

Article 15.24: Review of any Measure Taken to Comply After the Adoption of Temporary Remedies

1. Upon the notification by the respondent Party to the complaining Party of the measure taken to comply with the final report:

   (a) in a situation where the right to suspend benefits or other obligations has been exercised by the complaining Party in accordance with Article 15.23, the complaining Party shall terminate the suspension of benefits or other obligations no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2; or

   (b) in a situation where necessary compensation has been agreed, the respondent Party may terminate the application of such compensation no later than 30 days after the date of receipt of the notification, with the exception of the cases referred to in paragraph 2.

2. If the Parties do not reach an agreement on whether the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions within 30 days after the date of receipt of the notification, the complaining Party shall request in writing the original panel to examine the matter. That request shall be notified simultaneously to the respondent Party. The decision of the panel shall be notified to the Parties no later than 30 days after the date of submission of the request. If the panel decides that the measure notified in accordance with paragraph 1 is consistent with the relevant covered provisions, the suspension of benefits or other obligations, or the application of the compensation, shall be terminated no later than 15 days after the date of the decision. If the panel determines that the notified measure achieves only partial compliance with the covered provisions, the

level of suspension of benefits or other obligations, or of the compensation, shall be adapted in light of the decision of the panel.

Article 15.25: Suspension and Termination of Proceedings

If both Parties so request, the panel shall suspend for a period agreed by the Parties and not exceeding 12 consecutive months. In the event of a suspension of the work of the panel, the relevant time periods under this Section shall be extended by the same period of time for which the work of the panel was suspended. The panel shall resume its work before the end of the suspension period at the written request of both Parties. If the work of the panel has been suspended for more than 12 consecutive months, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated.

Article 15.26: Choice of Forum

1. Unless otherwise provided in this Article, this Chapter is without prejudice to the rights of the Parties to have recourse to dispute settlement procedures available under other international trade agreements to which they are both Parties.

2. When a dispute arises with regard to the alleged inconsistency of a particular measure with an obligation under this Agreement and a substantially equivalent obligation under another international trade agreement to which both Parties are party, including the WTO agreements, the complaining Party may select the forum in which to settle the dispute.

3. Once a Party has selected the forum and initiated dispute settlement proceedings under this Chapter or under the other international agreement with respect to the particular measure referred to in paragraph 2, that Party shall not initiate dispute settlement proceedings in another forum with respect to that particular measure unless the forum selected first fails to make findings on the issues in dispute for jurisdictional or procedural reasons.

4. For the purpose of paragraph 3:

   (a) dispute settlement proceedings under this Chapter are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 15.8;

(b) dispute settlement proceedings under the WTO Agreement are deemed to be initiated when a Party requests the establishment of a panel in accordance with Article 6 of the DSU; and

(c) dispute settlement proceedings under any other agreement are deemed to be initiated when a Party requests the establishment of a dispute settlement panel in accordance with the relevant provisions of that agreement.

Article 15.27: Costs

1. Unless the Parties otherwise agree, the costs of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by both Parties.

2. Each Party shall bear its own expenses and legal costs in the panel proceedings.

Article 15.28: Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 15.3.

2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to the chairperson of the panel. Upon such notification, the panel shall be terminated.

3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.

4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party, in writing, of any measure that it has taken to implement the mutually agreed solution.

Article 15.29: Time Periods

1. All time periods laid down in this Chapter shall be counted in calendar days from the day following the act to which they refer.

2. Any time period referred to in this Chapter may be modified by mutual agreement of the Parties.

Article 15.30: Annexes

The Joint Committee may modify Annex 15A (Rules of Procedure) and Annex 15B (Code of Conduct for Panelists).

ANNEX 15A
RULES OF PROCEDURE

Timetable

1. After consulting the Parties, the panel shall, whenever possible within 7 days of the appointment of the final panelist, fix the timetable for the panel process. The indicative timetable attached to chapter should be used as a guide.

2. The panel process shall, as a general rule, not exceed 120 days from the date of composition of the panel until the date of the final report, unless the Parties otherwise agree.

3. Should the panel consider there is a need to modify the timetable, it shall inform the Parties in writing of the proposed modification and the reason for it.

Written Submissions and other Documents

4. Unless the panel otherwise decides, the complaining Party shall deliver its first written submission to the panel no later than 20 days after the date of appointment of the final panelist. The Party complained against shall deliver its first written submission to the panel no later than 20 days after the date of delivery of the complaining Party's first written submission. Copies shall be provided for each panelist.

5. Each Party shall also provide a copy of its first written submission to the other Party at the same time as it is delivered to the panel.

6. Within 10 days of the conclusion of the hearing, each Party may deliver to the panel and the other Party a supplementary written submission responding to any matter that arose during the hearing.

7. The Parties shall transmit all information or written submissions, written versions of oral statements and responses to questions put by the Panel to the other Party to the dispute at the same time as it is submitted to the Panel.

8. All written documents provided to the panel or by one Party to the other Party shall also be provided in electronic form.

9. Minor errors of a clerical nature in any request, notice, written submission or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

Operation of the Panel

10. The Chair of the panel shall preside at all of its meetings. The panel may delegate to the Chair the authority to make administrative and procedural decisions.

11. Panel deliberations shall be confidential. Only panelists may take part in the deliberations of the panel. The reports of panels shall be drafted without the presence of the Parties in the light of the information provided and the statements made.

12. Opinions expressed in the panel report by individual panelists shall be anonymous.

Hearings

13. The Parties shall be given the opportunity to attend hearings and meetings of the panel.

14. The timetable established in accordance with Rule 1 shall provide for at least one hearing for the Parties to present their cases to the panel.

15. The panel may convene additional hearings if the Parties so agree.

16. All panelists shall be present at hearings. Panel hearings shall be held in closed session with only the panelists and the Parties in attendance. However, in consultation with the Parties, assistants, translators or designated note takers may also be present at hearings to assist the panel in its work. Any such arrangements established by the panel may be modified with the agreement of the Parties.

17. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the respondent Party are afforded equal time to present their case. The panel shall conduct the hearing in the following manner: argument of the complaining Party; argument of the respondent Party; the reply of the complaining Party; the counter-reply of the respondent; closing statement of the complaining Party; and closing statement of the respondent Party. The Chair may set time limits for oral arguments to ensure that each Party is afforded equal time.

Questions

18. The panel may direct questions to either Party at any time during the proceedings. The Parties shall respond promptly and fully to any request by the panel for such information as the panel considers necessary and appropriate.

19. Where the question is in writing, each Party shall also provide a copy of its response to such questions to the other Party at the same time as it is delivered to the panel. Each Party shall be given the opportunity to provide written comments on the response of the other Party.

Confidentiality

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

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

Working Language

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

Venue

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

Expenses

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

Indicative Timetable for the Panel

Panel established on xx/xx/xxxx.

1. Receipt of first written submissions of the Parties:

   (i) complaining Party: 20 days after the date of appointment of the final panelist;

   (ii) respondent Party: 20 days after (i);

2. Date of the first hearing with the Parties: 20 days after receipt of the first submission of the respondent Party;

3. Receipt of written supplementary submissions of the Parties: 10 days after the date of the first hearing;

4. Issuance of interim report to the Parties: 90 days of the date of composition of the panel;

5. Deadline for the Parties to provide written comments on the interim report: 15 days after the issuance of the interim report; and

6. Issuance of final report to the Parties: within 120 days of the date of composition of the panel.

ANNEX 15B
CODE OF CONDUCT FOR PANELISTS

Definitions

1. For the purposes of this Annex:

   (a) assistant means a person who, under the terms of appointment of a panelist, conducts research or provides support for the panelist;

   (b) panelist means a member of a panel established under Article 15.8;

   (c) proceeding, unless otherwise specified, means the proceeding of a panel under this Chapter; and

   (d) staff, in respect of a panelist, means persons under the direction and control of the panelist, other than assistants.

Responsibilities to the Process

2. Every panelist shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement process are preserved. Former panelists shall comply with the obligations established in paragraphs 18 through 21.

Disclosure Obligations

3. Prior to confirmation of his or her selection as a panelist under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.

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

Performance of Duties by Panelists

5. A panelist shall comply with the provisions of this Chapter and the applicable rules of procedure.

6. On selection, a panelist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

7. A panelist shall not deny other panelists the opportunity to participate in all aspects of the proceeding.

8. A panelist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.

9. A panelist shall take all appropriate steps to ensure that the panelist's assistant and staff are aware of, and comply with, paragraphs 2, 3, 4, 19, 20 and 21.

10. A panelist shall not engage in *ex parte* contacts concerning the proceeding.

11. A panelist shall not communicate matters concerning actual or potential violations of this Annex by another panelist unless the communication is to both Parties or is necessary to ascertain whether that panelist has violated or may violate this Annex.

Independence and Impartiality of Panelists

12. A panelist shall be independent and impartial. A panelist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.

13. A panelist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.

14. A panelist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panelist's duties.

15. A panelist shall not use his or her position on the panel to advance any personal or private interests. A panelist shall avoid actions that may create the impression that others are in a special position to influence the panelist. A panelist shall make every effort to prevent or discourage others from representing themselves as being in such a position.

16. A panelist shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panelist's conduct or judgment, and shall not have dealt with the matter of the dispute for the interest of either Party in any capacity.

17. A panelist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panelist's impartiality or that might reasonably create an appearance of impropriety or bias.

Duties in Certain Situations

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

Maintenance of Confidentiality

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

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

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

CHAPTER 16
EXCEPTIONS

Article 16.1: General Exceptions

1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin), 4 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), and 6 (Technical Barriers to Trade), Article XX of the GATT 1994 and its interpretative note are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 8 (Trade in Services) and Chapter 9 (Digital Trade)[50], Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 16.2: Security Exceptions

Nothing in this Agreement shall be construed:

a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
    i. relating to fissionable and fusionable materials or the materials from which they are derived;
    ii. relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;
    iii. relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
    iv. relating to the protection of critical public infrastructure, including, but not limited to, critical communications infrastructures, power infrastructures and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructures;
    v. taken in time of domestic emergency, or war or other emergency in international relations; or
(c) to prevent a Party from taking any action in pursuance of its obligations under

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

the United Nations Charter for the maintenance of international peace and security.

Article 16.3: Taxation

1. Nothing in this Agreement shall apply to any taxation measure.[51]

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that tax convention shall prevail to the extent of the inconsistency.

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

CHAPTER 17
ADMINISTRATION OF THE AGREEMENT

Article 17.1: Joint Committee

1. The Parties hereby establish a Joint Committee.

2. The Joint Committee:

   (a) shall be composed of representatives of the UAE and Mauritius and

   (b) may establish standing or ad hoc subcommittees or working groups and assign any of its powers thereto.

3. The Joint Committee shall meet within one year from the entry into force of this Agreement. Thereafter, it shall meet every two years unless the Parties agree otherwise, to consider any matter relating to this Agreement. The regular sessions of the Joint Committee shall be held alternately in the territories of the Parties.

4. The Joint Committee shall also hold special sessions without undue delay from the date of a request thereof from either Party.

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

   (a) to review and assess the results and overall operation of this Agreement in the light of the experience gained during its application and its objectives;

   (b) to consider any amendments to this Agreement that may be proposed by either Party, including the modification of concessions made under this Agreement;

   (c) to endeavour to amicably resolve disputes between the Parties arising from the interpretation or application of this Agreement;

   (d) to supervise and coordinate the work of all subcommittees and working groups established under this Agreement;

   (e) to consider any other matter that may affect the operation of this Agreement;

(f) if requested by either Party, to propose mutually agreed interpretation to be given to the provisions of this Agreement;

(g) to adopt decisions or make recommendations as envisaged by this Agreement; and

(h) to carry out any other functions as may be agreed by the Parties.

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

7. Meetings of the Joint Committee and of any standing or ad hoc subcommittees or working groups may be conducted in person or by any other means as determined by the Parties.

Article 17.2: Communications

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

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

CHAPTER 18
FINAL PROVISIONS

Article 18.1: Annexes, Side Letters, and Footnotes

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

Article 18.2: Amendments

1. Either Party may submit proposals for amendments to this Agreement to the Joint Committee for consideration and approval.

2. Amendments to this Agreement shall, after approval by the Joint Committee, be submitted to each Party for ratification, acceptance or approval in accordance with the constitutional requirements or legal procedures of each Party.

3. Amendments to this Agreement shall enter into force in the same manner as provided for in Article 18.5, unless otherwise agreed by the Parties.

Article 18.3: Accession

Any country or group of countries may accede to this Agreement subject to such terms and conditions as may be agreed between the country or group of countries and the Parties and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country.

Article 18.4: Duration and Termination

1. This Agreement shall be valid for an indefinite period.

2. Either Party may terminate this Agreement by written notification to the other Party, and such termination shall take effect six months after the date of the notification.

Article 18.5: Entry into Force

1. Each Party shall ratify this Agreement in accordance with its internal legal procedures.

2. When a Party has ratified this Agreement in accordance with its internal legal procedures, that Party shall notify the other Party of such ratification, approval

or acceptance in writing, through diplomatic channels, within a period of 60 days of such ratification.

3. Unless the Parties agree otherwise, where both Parties have notified each other of such ratification, approval or acceptance, this Agreement shall enter into force on the first day of the second month following the date of receipt of the last written notification.

Article 18.6: Authentic Texts

This Agreement is done in duplicate in the Arabic and English languages. All texts shall be equally authentic. In case of any divergence, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Dubai, on this 22nd day of July in the year 2024, in duplicate in the English and Arabic languages.

For the Government of the Republic of Mauritius	***For the Government of the United Arab Emirates***
Hon. Maneesh Gobin Minister of Foreign Affairs, Regional Integration and International Trade	**H.E. Dr. Thani bin Ahmed Al Zeyoudi** Minister of State for Foreign Trade