

**THE AGREEMENT ON CLIMATE CHANGE, TRADE
AND SUSTAINABILITY**

Table of Contents

PREAMBLE	3
CHAPTER 1 – Initial and General Provisions	5
CHAPTER 2 – Trade in Environmental Goods	11
CHAPTER 3 – Trade in Environmental Services	17
CHAPTER 4 – Fossil Fuel Subsidies	29
CHAPTER 5 – Ecolabelling	40
CHAPTER 6 – Institutional Provisions	45
CHAPTER 7 – Dispute Settlement	51
CHAPTER 8 – Final Provisions	62
ANNEX I: Environmental Purposes – Trade in Environmental Goods	
ANNEX II: List of Environmental Goods	
ANNEX III: Environmental Purposes – Trade in Environmental Services	
ANNEX IV: List of Environmental and Environmentally Related Services	
ANNEX V: Schedules of Specific Commitments	
Appendix 1: Costa Rica	
Appendix 2: Iceland	
Appendix 3: New Zealand	
Appendix 4: Switzerland	
ANNEX VI: Financial Services	
ANNEX VII: List of Goods Considered as Fossil Fuels	
ANNEX VIII: List of Energy Products Considered as Fossil Fuels	
ANNEX IX: List of Prohibited Fossil Fuel Subsidies	
ANNEX X: Schedules of Commitments – Fossil Fuel Subsidies	
Appendix 1: Costa Rica	
Appendix 2: Iceland	
Appendix 3: New Zealand	
Appendix 4: Switzerland	
ANNEX XI: Party-Specific Institutional Arrangements	

PREAMBLE

The Republic of Costa Rica, hereinafter referred to as “Costa Rica”,

Iceland,

New Zealand,

and

The Swiss Confederation, hereinafter referred to as “Switzerland”,

hereinafter referred to each individually as “Party” and collectively as the “Parties”,

ACKNOWLEDGING the urgent action all nations must take to combat climate change as well as loss of biodiversity, pollution and other serious environmental challenges in order to achieve sustainable development objectives;

RECALLING their rights and obligations under multilateral environmental and trade agreements to which they are a party;

AFFIRMING their commitment to take action to reduce greenhouse gas emissions, biodiversity loss and pollution with the aim of strengthening the global response to the serious challenges they pose;

DETERMINED to complement the various efforts to promote closer international collaboration on trade and environment issues, and to further strengthen the multilateral trading system in a way that contributes to sustainable development, building on their respective rights and obligations under *the Marrakesh Agreement establishing the World Trade Organization* done at Marrakesh on 15 April 1994 (WTO Agreement) and the agreements negotiated thereunder;

RECOGNISING the importance of active stewardship, guardianship and protection of natural surroundings;

EMPHASISING the essential role the environment plays in the well-being of citizens and communities, including Indigenous Peoples, among others, and the importance of their contribution to efforts to pursue sustainable development objectives;

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

DETERMINED to enhance the contribution of trade and trade policy as important levers in the transition to net-zero emissions, more resource-efficient and circular economies, thereby improving economies and raising incomes;

DESIRING also to promote openness, inclusiveness and transparency;

RECOGNISING that trade and trade policy can and must support climate change mitigation and adaptation, pollution prevention and control, and the sustainable use, protection or restoration of biodiversity, ecosystems and natural resources, including water and marine resources;

ACKNOWLEDGING in that regard that tariff elimination on an ambitious and environmentally credible list of goods encourages more environmentally sustainable production, consumption and investment;

AND ACKNOWLEDGING in that regard the contribution of liberalised trade in environmental and environmentally related services based on a credible list;

RECOGNISING that harmful fossil fuel subsidies constitute a major obstacle to tackling climate change, and undermine sustainable development and shared commitments to uphold the objectives of the *United Nations Framework Convention on Climate Change* (UNFCCC) done at New York on 8 May 1992 as well as the goals of the *Paris Agreement* done at Paris on 12 December 2015 and the Parties' respective goals to achieve net zero emissions;

RECOGNISING the contribution that high-integrity and high-quality voluntary eco-labelling programmes can make to climate, environmental, trade and sustainable development objectives, building on existing international work on eco-labelling and related issues;

REAFFIRMING the right of each Party to regulate within its territory in order to meet legitimate national policy objectives;

ACKNOWLEDGING the importance of good corporate governance and responsible business conduct for sustainable development, and affirming their aim to encourage enterprises to observe internationally recognised guidelines and principles in this respect, such as the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the OECD Principles of Corporate Governance, the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights;

RECOGNISING the need for a just transition, the particular challenges faced by developing countries and their vulnerability to the impacts of climate change;

RECOGNISING the importance of ensuring an agreement that is able to respond to developments in climate, environmental, trade and sustainable development objectives through the inclusion of additional trade policy actions;

DESIRING to expand participation to this Agreement and provide momentum towards an eventual multilateral set of outcomes;

HAVE AGREED to conclude this Agreement:

CHAPTER 1

INITIAL AND GENERAL PROVISIONS

Article 1.1 **Objective**

The objective of this Agreement is to foster the contribution of international trade in addressing climate change and other serious environmental challenges, including loss of biological diversity and pollution, thereby contributing to the achievement of sustainable development, through such actions as:

- (a) removing tariffs on environmental goods;
- (b) liberalising trade in environmental and environmentally related services;
- (c) disciplining and eliminating harmful fossil fuel subsidies in order to mitigate their adverse impact on the environment and contribute to global efforts to rapidly reduce greenhouse gas emissions resulting from production and consumption of fossil fuels; and
- (d) providing guidelines for voluntary eco-labelling programmes and mechanisms.

Article 1.2 **Geographical Scope**

Unless otherwise provided, this Agreement shall apply:

- (a) for Costa Rica, to the national territory including air and maritime space, where the State exercises complete and exclusive sovereignty or special jurisdiction in accordance with Articles 5 and 6 of the *Constitución Política de la República de Costa Rica* and international law;
- (b) for Iceland:
 - (i) to the land territory, internal waters and the territorial sea, and the air-space above the territory of Iceland, in accordance with international law; and
 - (ii) to the exclusive economic zone and the continental shelf, in accordance with international law;
- (c) for New Zealand, to the territory of New Zealand and the exclusive economic zone, seabed and subsoil over which New Zealand

exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau; and

- (d) for Switzerland, to the territory of Switzerland, including land, internal waters and air-space, in accordance with international law and its domestic law.

Article 1.3 **Definitions**

For the purposes of this Agreement:

- (a) “days” means calendar days;
- (b) “export duty” means any duty or charge of any kind imposed on, or in connection with, the exportation of a good, except where any such duty or charge is:
 - (i) adopted or maintained on that good when destined for domestic consumption; or
 - (ii) imposed in conformity with Article VIII of GATT 1994;
- (c) “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, Section Notes, Chapter Notes and Subheading Notes as adopted and implemented by the Parties in their respective laws;
- (d) “GATS” means the *General Agreement on Trade in Services*, set out in Annex 1B to the WTO Agreement;
- (e) “GATT 1994” means the *General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement. For greater certainty, references in this Agreement to articles in GATT 1994 include the interpretative notes;
- (f) “import duty” means any duty or charge of any kind imposed on, or in connection with, the importation of a good, except where any such duty or charge is:
 - (i) in conformity with Article III of GATT 1994;
 - (ii) an anti-dumping or countervailing duty applied in conformity with GATT 1994, the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement, and the SCM Agreement; or

- (iii) in conformity with Article VIII of GATT 1994; and
- (g) “SCM Agreement” means the *Agreement on Subsidies and Countervailing Measures*, set out in Annex 1A to the WTO Agreement.

Article 1.4 **Relation to Other International Agreements**

1. Recognising the Parties’ intention for this Agreement to coexist with their existing international agreements, each Party affirms:

- (a) in relation to existing international agreements to which all Parties are party, its existing rights and obligations with respect to the other Parties; and
- (b) in relation to existing international agreements to which that Party and at least one other Party are party, its existing rights and obligations with respect to that other Party or Parties, as the case may be.

2. If a Party considers that a provision of this Agreement is inconsistent with a provision of another agreement to which it and at least one other Party are party, the relevant Parties to the other agreement shall, upon request, consult with a view to reaching a mutually satisfactory solution taking into consideration general principles of international law. This paragraph is without prejudice to a Party’s rights and obligations under Chapter 7 (Dispute Settlement).

3. As a result of the customs union established by the *Customs Treaty of 29 March 1923* between Switzerland and Liechtenstein, Switzerland shall represent Liechtenstein in matters covered thereby.

Article 1.5 **Most-Favoured-Nation Application**

The Parties affirm their intention to apply this Agreement in accordance with their obligations under paragraph 1 of Article I of GATT 1994 and paragraph 1 of Article II of GATS.

Article 1.6 **Transparency**

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, judicial decisions, administrative rulings of general application as

well as its respective international agreements that may affect the operation of this Agreement.

2. Each Party shall respond without undue delay to specific questions and provide, upon request, information to other Parties on matters referred to in paragraph 1.

3. To the extent possible, each Party shall promote public awareness of this Agreement and its related laws, regulations and practices, take the necessary measures to make information relevant to this Agreement easily accessible to the public by electronic means and provide access to the public upon request to such information, in accordance with its laws and regulations. Each Party undertakes to be open to receive and take into consideration input from the public on matters relevant to this Agreement in accordance with its laws and regulations.

4. Nothing in this Agreement shall be construed to require any Party to disclose information, if the Party considers that such disclosure would:

- (a) be contrary to the public interest;
- (b) be contrary to its domestic law;
- (c) impede law enforcement; or
- (d) prejudice the legitimate commercial interests of any economic operator.

5. In case of inconsistency between this Article and provisions relating to transparency in other chapters of this Agreement, the latter shall prevail to the extent of the inconsistency.

Article 1.7

Cooperation in International Fora

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

Article 1.8

Security Exceptions

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

2. For the purposes of this Agreement, Article XIV***bis*** of GATS shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 1.9
Restrictions to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties or under threat thereof, it may:
 - (a) in the case of trade in environmental goods covered by this Agreement, in accordance with the conditions provided for under GATT 1994 and the *WTO Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement, adopt restrictive import measures;
 - (b) in the case of trade in environmental and environmentally related services, in accordance with the conditions provided for under Article XII of GATS, adopt or maintain restrictions on services on which it has undertaken commitments under this Agreement, including on payments or transfers for transactions related to such commitments.
2. Any restrictions adopted or maintained by a Party under paragraph 1, or any changes thereto, shall be notified promptly to the other Parties. A notification by a Party in accordance with its international obligations as set out in paragraph 1 shall be deemed equivalent to a notification under this Agreement.

Article 1.10
Taxation

1. For the purposes of this Article:
 - (a) “tax convention” means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and
 - (b) taxation measures do not include import duties and export duties as defined in Article 1.3 (Definitions).
2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
3. Nothing in this Agreement shall affect the rights and obligations of a Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the latter shall prevail to the extent of the inconsistency. The competent authorities under that tax convention shall have the sole responsibility to determine whether an inconsistency exists between this Agreement and that tax convention. The determination shall be issued within six months of referral to the competent authorities, to the extent possible. An arbitration panel established under Chapter 7 (Dispute Settlement) to consider a dispute related to a taxation measure

shall accept as binding a determination of the competent authorities of the Parties made under this paragraph.

4. Subject to paragraph 3, the provisions referred to hereafter shall apply to taxation measures:

- (a) Chapter 3 (Trade in Environmental Services); and
- (b) Chapter 4 (Fossil Fuel Subsidies).

Article 1.11
Tiriti o Waitangi / Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Parties or as a disguised restriction on trade in goods, trade in services and investment, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of matters covered by this Agreement including in fulfilment of its obligations under the Tiriti o Waitangi / Treaty of Waitangi.

2. The Parties agree that the interpretation of the Tiriti o Waitangi / Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 7 (Dispute Settlement) shall otherwise apply to this Article. An arbitral tribunal established under Article 7.7 (Establishment of an Arbitral Tribunal) may be requested by another Party to determine only whether any measure referred to in paragraph 1 is inconsistent with its rights under this Agreement.

CHAPTER 2

TRADE IN ENVIRONMENTAL GOODS

Article 2.1 **Objective**

The objective of this Chapter is to promote the liberalisation of trade in environmental goods as a means of contributing to the transition to a low-emission, climate-resilient, circular and sustainable economy, and increasing the uptake of, and investment in, relevant technologies and products that address pressing environmental needs.

Article 2.2 **Scope**

This Chapter shall apply exclusively to trade in environmental goods listed in Annex II (List of Environmental Goods).

Article 2.3 **Environmental Goods**

1. Environmental goods listed in Annex II (List of Environmental Goods) are goods that substantially contribute to:
 - (a) climate change adaptation and mitigation;
 - (b) pollution prevention and control;
 - (c) the sustainable use, protection or restoration of natural resources, biodiversity and ecosystems;
 - (d) the transition to a circular economy;
 - (e) the sustainable development objectives of the Parties; or
 - (f) other wider environmental goals of the Parties.
2. The list of environmental goods contained in Annex II (List of Environmental Goods) is not intended to include goods which significantly harm any purpose referred to in paragraph 1.
3. The list of environmental goods contained in Annex II (List of Environmental Goods) shall be reviewed regularly, including with respect to the matters referred to in paragraphs 1 and 2, with a view to updating the list pursuant to Article 2.10 (Review).

Article 2.4
Conservation and Sustainable Management relevant for the Production of
Environmental Goods

1. Acknowledging the importance to the objective of this Agreement of the conservation and sustainable management of ecosystems relevant for the production of environmental goods, the Parties commit to, *inter alia*:

- (a) promote trade in sustainably produced environmental goods;
- (b) ensure transparency of domestic policies and measures pertaining to sustainable production of environmental goods;
- (c) foster cooperation on improving and strengthening standards, practices and guidelines for sustainably produced environmental goods, where applicable;
- (d) strive to ensure that their respective environmental laws and policies provide for and encourage high levels of environmental protection, and continue to improve their respective levels of environmental protection;
- (e) engage in discussions on the possible equivalence of relevant domestic sustainability instruments, policies and systems of other Parties as adequately fulfilling the sustainability objectives of their respective standards and regulations, even where the instruments, policies and systems differ from their own;¹
- (f) undertake to ensure the conservation and sustainable management of the ecosystems relevant for the production of environmental goods, with the objective of reducing greenhouse gas emissions and biodiversity loss, including those resulting from deforestation, forest degradation, land use and land-use change including for agricultural and mining activities; and
- (g) promote the effective use of existing international instruments pertinent to subparagraphs (a) to (f).

2. For greater certainty, the Parties affirm their right to adopt or maintain measures in accordance with their international obligations in order to achieve legitimate objectives in relation to environmental goods under this Agreement,

¹ In relation to environmental goods classified under HS subheadings of HS Chapter 44 and HS subheading 9406.10 specified in Annex II (List of Environmental Goods), a Party shall, upon request, give positive consideration to accepting as equivalent, to the extent it is consistent with that Party's international obligations and domestic laws and regulations, sustainability instruments, policies and systems of the requesting Party or Parties, even if these differ from its own, provided it is satisfied that these sustainability instruments, policies and systems adequately fulfil the objectives of its own sustainability instruments, policies and systems.

including due diligence systems or certification schemes to verify that the relevant commodities and products have been produced in a sustainable and lawful manner.

3. With regard to environmental goods classified under HS subheadings of Chapter 44 and HS subheading 9406.10 listed in Annex II (List of Environmental Goods):

- (a) a Party may adopt or maintain measures referred to in paragraph 2 to verify that such commodities and products have been produced in a sustainable and lawful manner;² and
- (b) if a Party considers that the elimination of import duties would be detrimental to the conservation or sustainable management of forests and related ecosystems, notwithstanding Article 2.5 (Elimination of Import Duties), it may postpone the elimination of tariffs on such environmental goods for a period of up to 18 months following the entry into force of this Agreement for that Party. That Party may extend the postponement for a further 18 months, if necessary for introducing appropriate instruments to address these concerns. Any postponement under this subparagraph shall be subject to prior notification to the other Parties.

Article 2.5 **Elimination of Import Duties**

1. Each Party shall eliminate import duties on all environmental goods listed in Annex II (List of Environmental Goods), except as otherwise provided for in that Annex.

2. A Party shall not introduce new import duties on any environmental good listed in Annex II (List of Environmental Goods).

Article 2.6 **Elimination of Export Duties**

1. Each Party shall eliminate existing export duties on all environmental goods listed in Annex II (List of Environmental Goods), except as may be agreed upon accession to this Agreement, to the extent strictly necessary and for a period not exceeding five years, as provided for in Annex II (List of Environmental Goods). A Party that has postponed the elimination of export duties on goods in Annex II (List of Environmental Goods) shall endeavour to autonomously minimise the application and level of those duties.

² In the case of Costa Rica, Annex XI (Party-Specific Institutional Arrangements) shall apply.

2. A Party shall not introduce new export duties on any environmental good listed in Annex II (List of Environmental Goods).

Article 2.7

Temporary Special Mechanism

1. Reaffirming their shared aim to encourage increased participation of WTO Members to this Agreement, the Parties recognise that, for some economies, covering critical mass of international trade in environmental goods may be desirable before trade in certain environmental goods is liberalised.
2. Notwithstanding Article 2.5 (Elimination of Import Duties) and provided the conditions in paragraphs 3 and 4 are fulfilled:
 - (a) a Party may postpone the elimination of import duties on an environmental good at the time it accedes to this Agreement, provided that such postponement is specified in Annex II (List of Environmental Goods); and
 - (b) if new items are added to Annex II (List of Environmental Goods) in accordance with Article 6.2 (Functions of the Joint Commission), the respective decision by the Joint Commission shall indicate for which of the new items, if any, a Party may postpone the elimination of import duties.³
3. The temporary postponement of the elimination of import duties is available for a period of 12 years from the date of entry into force of this Agreement, and such import duties once reduced or eliminated shall not be increased or re-introduced.
4. At the time a Party accedes to this Agreement, it may postpone the elimination of import duties on up to 8% of the number of items contained in Annex II (List of Environmental Goods) for a period six years after this Agreement enters into force for that Party, and up to 4% thereafter. Postponement under this paragraph shall in no case exceed the period set forth in paragraph 3.
5. A Party shall not postpone the elimination of import duties pursuant to paragraph 2 on more than half of the environmental goods classified in a single HS Chapter. Where a Party postpones the elimination of import duties pursuant to paragraph 2 on more than one environmental good, it shall not select goods classified in the same HS Chapter. This paragraph only applies where Annex II (List of Environmental Goods) includes more than one item classified in a particular HS Chapter.

³ In the case of Costa Rica, Annex XI (Party-Specific Institutional Arrangements) shall apply.

Article 2.8

General Exceptions

1. For the purposes of this Chapter, Article XX of GATT 1994 shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

Article 2.9

Sub-Committee on Trade in Environmental Goods

1. A Sub-Committee on Trade in Environmental Goods (“the Sub-Committee”) is hereby established, consisting of representatives of each Party.
2. The Sub-Committee may consider any matter arising under this Chapter.
3. In relation to a matter referred to in paragraph 2, the functions of the Sub-Committee shall include:
 - (a) monitoring the implementation and operation of this Chapter;
 - (b) exchanging information including available data as a means to measure trade flows of environmental goods and monitoring growth of trade in environmental goods;
 - (c) performing the review set out in Article 2.10 (Review);
 - (d) monitoring and supporting the Parties’ efforts under paragraph 1 of Article 2.4 (Conservation and Sustainable Management relevant for the Production of Environmental Goods), including with regard to any recognition assessments requested by a Party or Parties, and identifying further action under this Agreement contributing to conservation and sustainable management relevant for the production of environmental goods; and
 - (e) reporting, and making recommendations as necessary, to the Joint Commission.
4. The Sub-Committee shall meet within 18 months of the date of entry into force of this Agreement and thereafter as required under this Chapter or as agreed by the Parties.

Article 2.10

Review

1. The Sub-Committee shall review the list of environmental goods contained in Annex II (List of Environmental Goods) with a view to propose:
 - (a) necessary amendments related to the classification of goods under the HS for the application of Annex II (List of Environmental Goods);
 - (b) refinements of the additional product specification as appropriate, based on implementation experience by customs authorities; or
 - (c) the inclusion of additional products and other amendments to the list in line with the objective of this Agreement including the potential removal of products, refinements of the additional product specifications and the environmental benefits description in the light of, *inter alia*, emerging environmental challenges and environmental considerations, technological innovation, market, policy and regulatory developments.
2. Any proposal under subparagraph 1(c) shall be accompanied by a corresponding justification based on the environmental benefits of the goods concerned and reference to their environmental purposes listed in Annex I (Environmental Purposes – Trade in Environmental Goods).
3. The Sub-Committee shall undertake a review as provided for in paragraph 1 no later than one year after the adoption of the Recommendations concerning the periodic amendments of the HS by the Customs Co-operation Council, unless the Parties agree otherwise.
4. Upon completion of the review, the Sub-Committee may recommend that the Joint Commission modifies the Annexes to this Chapter pursuant to Article 6.2 (Functions of the Joint Commission).

Article 2.11

Annexes

The following Annexes, including their Appendices, if any, form an integral part of this Chapter:

- (a) Annex I (Environmental Purposes – Trade in Environmental Goods);
and
- (b) Annex II (List of Environmental Goods).

CHAPTER 3

TRADE IN ENVIRONMENTAL SERVICES

Article 3.1 **Objective**

The objective of this Chapter is to promote the liberalisation of trade in environmental and environmentally related services that support climate change mitigation, climate change adaptation, the transition to a circular economy, pollution prevention and control, or the sustainable use, protection or restoration of biodiversity, ecosystems and natural resources, including water and marine resources.

Article 3.2 **Scope**

1. This Chapter shall apply to measures by Parties affecting trade in the environmental and environmentally related services listed in Annex IV (List of Environmental and Environmentally Related Services).
2. For the purposes of this Chapter, trade in environmental and environmentally related services is defined as the supply of an environmental and environmentally related service:
 - (a) from the territory of one Party into the territory of any other Party;
 - (b) in the territory of one Party to the service consumer of any other Party;
 - (c) by a service supplier of one Party, through commercial presence in the territory of any other Party;
 - (d) by a service supplier of one Party, through presence of natural persons of a Party in the territory of any other Party.

Article 3.3 **Definitions**

For the purposes of this Chapter:

- (a) “commercial presence” means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person; or

- (ii) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service;

- (b) “direct taxes” comprises all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;
- (c) “environmental and environmentally related services” means services that:
 - (i) contribute substantially to the environmental goals in Article 3.1 (Objective) by:
 - (A) having as primary purpose a purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services);
 - (B) directly serving a purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services);
 - (C) being directly related to goods whose use is beneficial for a purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services), including adapted goods; or
 - (D) being directly related to a technical process, installations or equipment, methods or knowledge whose primary purpose is listed in Annex III (Environmental Purposes – Trade in Environmental Services); and
 - (ii) do not significantly harm any purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services);
- (d) “juridical person” means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;
- (e) “juridical person of another Party” means a juridical person which is either:

- (i) constituted or otherwise organised under the law of that other Party, and is engaged in substantive business operations in the territory of that Party or any other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of that other Party; or
 - (B) juridical persons of that other Party identified under subparagraph (i);
- (f) a “juridical person” is:
 - (i) “owned” by persons of a Party if more than 50 per cent 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;
 - (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;
- (g) “measure” means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (h) “measures by Parties” means 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;

- (i) “measures by Parties affecting trade in services” includes 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 those Parties to be offered to the public generally;
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of another Party;
- (j) “natural person of another Party” means a natural person who resides in the territory of that other Party or any other WTO Member, and who under the law of that other Party:
 - (i) is a national of that other Party; or
 - (ii) has the right of permanent residence in that other Party, in the case of a Party which:
 - (A) does not have nationals; or
 - (B) accords substantially the same treatment to its permanent residents as it does to its nationals in respect of measures affecting trade in services, as notified in its acceptance of or accession to the WTO Agreement, provided that no Party is obligated to accord to such permanent residents treatment more favourable than would be accorded by that other Party to such permanent residents;
- (k) “person” means either a natural person or a juridical person;
- (l) “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;
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (m) “services” means any service listed in Annex IV (List of Environmental and Environmentally Related Services) except for services supplied in the exercise of governmental authority;
- (n) “service consumer” means any person that receives or uses a service;
- (o) “service of another 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;
- (p) “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;
- (q) “service supplier” means any person that supplies a service;⁴ and
- (r) “supply of a service” includes the production, distribution, marketing, sale and delivery of a service.

Article 3.4 Government Procurement

Article 3.5 (Market Access) and Article 3.6 (National Treatment) shall not apply to laws, regulations or requirements governing the procurement by governmental agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale.

Article 3.5 Market Access

1. With respect to market access through the modes of supply identified in paragraph 2 of Article 3.2 (Scope), each Party shall accord services and service suppliers of any other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule.⁵

2. In sectors listed in Annex IV (List of Environmental and Environmentally

⁴ 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 this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the service supplier located outside the territory where the service is supplied.

⁵ If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph 2(a) of Article 3.2 (Scope) 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 subparagraph 2(c) of Article 3.2 (Scope), it is thereby committed to allow related transfers of capital into its territory.

Related Services) 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, are defined as:

- (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;⁶
- (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 3.6

National Treatment

1. In the sectors listed in Annex IV (List of Environmental and Environmentally Related Services) inscribed in its Schedule, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of any 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.⁷

⁶ This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

⁷ Specific commitments assumed under this Article shall not be construed to require any 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 of paragraph 1 by according to services and service suppliers of any 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 shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of any other Party.

Article 3.7

Additional Commitments

Parties may negotiate commitments with respect to measures affecting trade in environmental and environmentally related services not subject to scheduling under Article 3.5 (Market Access) or Article 3.6 (National Treatment), including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule.

Article 3.8

Movement of Natural Persons

1. This Article shall apply to measures affecting natural persons who are service suppliers of a Party, and natural persons of a Party who are employed by a service supplier of a Party, in respect of the supply of an environmental and environmentally related service.

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

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

4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of another Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to any Party under the terms of a specific commitment.⁸

⁸ The sole fact of requiring a visa for natural persons shall not be regarded as nullifying or impairing benefits under a specific commitment.

Article 3.9

Transparency

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Chapter. International agreements pertaining to or affecting trade in environmental and environmentally related services to which a Party is a signatory shall also be published.
2. Where publication as referred to in paragraph 1 is not practicable, such information shall be made otherwise publicly available.

Article 3.10

Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in environmental and environmentally related services are administered in a reasonable, objective and impartial manner.
2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier, 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.
3. Where authorisation is required by a Party for the supply of a service on which a specific commitment has been made, the competent authorities of that Party shall, within a reasonable period of time after the submission of an application considered complete under that Party's domestic laws and regulations has been submitted, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of that Party shall provide, without undue delay, information concerning the status of the application.
4. 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, the Joint Commission shall take a decision aiming at incorporating into this Agreement any disciplines developed in the WTO pursuant to paragraph 4 of Article VI of GATS, which states that such disciplines shall aim to ensure that such requirements are *inter alia*:
 - (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 sectors in which a Party has undertaken specific commitments under this Agreement, pending the entry into force of disciplines developed in these sectors pursuant to paragraph 4, that Party shall not apply licensing and qualification requirements and technical standards that nullify or impair such specific commitments in a manner which:⁹

- (a) does not comply with the criteria outlined in subparagraphs 4(a), 4(b) or 4(c); and
- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

6. In determining whether a Party is in conformity with the obligations of paragraph 5, account shall be taken of international standards of relevant international organisations¹⁰ applied by that Party.

7. In sectors where specific commitments regarding professional services are undertaken with regard to services listed in Annex IV (List of Environmental and Environmentally Related Services), each Party shall provide for adequate procedures to verify the competence of professionals of any other Party.

8. The Parties are encouraged to undertake as additional commitments, in accordance with Article 3.7 (Additional Commitments), the disciplines on domestic regulation contained in Section II and III of the WTO Joint Statement Initiative on Domestic Regulation Reference Paper (INF/SDR/2).

Article 3.11

Payments and Transfers

1. Except under the circumstances envisaged in Article 1.9 (Restrictions to Safeguard the Balance of Payments), 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 under the *Articles of Agreement of the International Monetary Fund*, including the

⁹ For the purposes of this Agreement, the application of paragraph 5 shall be subject to such reservations as may be recorded, upon agreement between the Parties, in a Party's schedule.

¹⁰ The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of at least all Parties.

use of exchange actions which are in conformity with the *Articles of Agreement of the International Monetary Fund*, provided that a Party shall not impose restrictions on capital transactions inconsistent with its specific commitments regarding such transactions, except under Article 1.9 (Restrictions to Safeguard the Balance of Payments) or at the request of the Fund.

Article 3.12

General Exceptions

1. For the purposes of this Chapter, Article XIV of GATS shall apply and is hereby incorporated into, and made part of, this Agreement, *mutatis mutandis*.
2. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal or plant life or health.

Article 3.13

Schedules of Specific Commitments

1. Each Party shall set out in a schedule the specific commitments it undertakes under Article 3.5 (Market Access), Article 3.6 (National Treatment) and Article 3.7 (Additional Commitments) in sectors and subsectors listed in Annex IV (List of Environmental and Environmentally Related Services). With respect to the sectors and subsectors where 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 referred to in Article 3.7 (Additional Commitments); and
 - (d) where appropriate, the time-frame for implementation of such commitments and the date of entry into force of such commitments.
2. Measures inconsistent with both Article 3.5 (Market Access) and Article 3.6 (National Treatment) shall be inscribed in the column relating to Article 3.5 (Market Access). Such inscription shall be considered to provide a condition or qualification to Article 3.6 (National Treatment).
3. The respective schedules of specific commitments of the Parties are set out in Annex V (Schedules of Specific Commitments).

Article 3.14

Modification of Schedules

The Parties shall, upon written request by a Party, hold consultations to consider any modification or withdrawal of a specific commitment in the requesting Party's schedule of specific commitments. The consultations shall be held within three months of the request. In the consultations, the Parties shall aim to ensure that a general level of mutually advantageous commitments no less favourable to trade than that provided for in the schedule of specific commitments prior to such consultations is maintained. Modifications of schedules are subject to the procedures set out in Article 6.2 (Functions of the Joint Commission) and in Article 8.5 (Amendments).

Article 3.15

Review

1. The Joint Commission may, upon reasoned request from a Party or in the context of the general review referred to in Article 6.7 (General Review), undertake a review of this Chapter, including Annex III (Environmental Purposes – Trade in Environmental Services), taking into account in particular on-going work under the auspices of the WTO and other *fora*.
2. The Joint Commission shall, upon reasoned request from at least one Party or in the context of the general review referred to in Article 6.7 (General Review), undertake a review of Annex IV (List of Environmental and Environmentally Related Services) and modify it, where appropriate.
3. The following procedure shall apply to the review referred to in paragraph 2:
 - (a) a Party may, individually or jointly with another Party, propose a modification to Annex IV (List of Environmental and Environmentally Related Services);
 - (b) the Joint Commission shall assess the proposed change in accordance with the definition of environmental and environmentally related services in Article 3.3 (Definitions). It may also take other relevant matters into account, as appropriate;
 - (c) upon completion of its assessment, the Joint Commission may modify Annex IV (List of Environmental and Environmentally Related Services) in accordance with Article 6.2 (Functions of the Joint Commission). Such modification decision shall include a consolidated version of Annex IV (List of Environmental and Environmentally Related Services), as modified; and
 - (d) any new specific commitment or withdrawal of a specific commitment undertaken by a Party in a sector or subsector shall be

reflected in that Party's schedule of specific commitments. Each Party concerned shall submit a draft modified consolidated schedule of specific commitments, reflecting the modifications of the Annex IV (List of Environmental and Environmentally Related Services), to the Joint Commission. Provided that the Joint Commission does not object, such schedule shall be modified in accordance with Article 6.2 (Functions of the Joint Commission).

Article 3.16

Annexes

The following Annexes form an integral part of this Chapter:

- (a) Annex III (Environmental Purposes – Trade in Environmental Services);
- (b) Annex IV (List of Environmental and Environmentally Related Services);
- (c) Annex V (Schedules of Specific Commitments); and
- (d) Annex VI (Financial Services).

CHAPTER 4

FOSSIL FUEL SUBSIDIES

Article 4.1

Objective

The objective of this Chapter is to discipline and eliminate harmful fossil fuel subsidies in order to mitigate their adverse impact on the environment and contribute to global efforts to rapidly reduce greenhouse gas emissions resulting from production and consumption of fossil fuels. This Chapter aims to, *inter alia*, support the global transition to renewable energy and clean energy, contribute to sustainable growth and development, increase transparency and further the objectives of the UNFCCC and the goals of the *Paris Agreement*, including by pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

Article 4.2

Scope

1. This Chapter applies to fossil fuel subsidies as set forth in paragraph 2 of Article 4.3 (Definitions).
2. Nothing in this Chapter shall apply to production or consumption subsidies to products that are produced from fossil fuels but not used as a source of energy.
3. Nothing in this Chapter shall apply to the allocation of units in the emission trading scheme of a Party.
4. Nothing in this Chapter shall apply to government procurement.

Article 4.3

Definitions

For the purposes of this Agreement:

1. “Fossil fuel” means a fuel derived from the remains of ancient plant and animal life, such as coal, natural gas and petroleum, as listed in Annex VII (List of Goods considered as Fossil Fuels).
2. A “fossil fuel subsidy” shall be deemed to exist if:
 - (a)(1) there is a financial contribution by a government or any public body within the territory of a Party (referred to in this Chapter as “government”), i.e. where:

- (i) a government practice involves a direct transfer of funds (e.g. grants, loans, and equity infusion), potential direct transfers of funds or liabilities (e.g. loan guarantees);
- (ii) government revenue that is otherwise due is foregone or not collected (e.g. fiscal incentives such as tax credits)¹¹;
- (iii) a government provides goods or services other than general infrastructure, or purchases goods;
- (iv) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions illustrated in (i) to (iii) above which would normally be vested in the government and the practice, in no real sense, differs from practices normally followed by governments;

or

(a)(2) there is any form of income or price support; and

(b) a benefit is thereby conferred, i.e. where:

- (i) the financial contribution, or income or price support, is primarily targeting the following economic activities: exploration, extraction, refining, processing, manufacturing, storage, transport, pipeline transportation, distribution, trade, or marketing of fossil fuels and it reduces the costs of such activities or increases revenues retained by actors engaged therein (“production subsidy”);
- (ii) the financial contribution, or income or price support, is primarily targeting the generation or manufacturing of the items listed in Annex VIII (List of energy products considered as fossil fuels), and it reduces the cost of their generation or manufacturing or increases revenues retained by actors engaged therein, provided that those items are generated or manufactured predominantly through the combustion of fossil fuels resulting in emissions exceeding the limits specified in Annex VIII (List of energy products considered as fossil fuels) (“subsidy to generation or manufacturing of energy products considered as fossil fuels”); or

¹¹ In accordance with the provisions of Article XVI of GATT 1994 (Note to Article XVI) and the provisions of Annexes I through III of the SCM Agreement, the exemption of an exported product from duties or taxes borne by the like product when destined for domestic consumption, or the remission of such duties or taxes in amounts not in excess of those which have accrued, shall not be deemed to be a fossil fuel subsidy.

- (iii) the financial contribution, or income or price support, reduces the cost of fossil fuel use (“consumption subsidy”). For a Party that uses the SCRM mechanism provided for under Article 4.4 (SCRM Mechanism), a benefit is deemed to be conferred to the extent that, as a consequence of such financial contribution, or income or price support, the SCRM falls below that Party’s commitment according to Annex X (Schedules of Commitments – Fossil Fuel Subsidies).
- 3. “Standardised Carbon Rate Measurement” (SCRM), means the net total price applying to Carbon Dioxide (CO₂) emissions from fossil fuel use as a result of policy instruments that increase or decrease the CO₂ price, including carbon and energy taxes. Value-added taxes and the price effects of product and production regulations shall not be included in the calculation of the SCRM.

Article 4.4 **SCRM Mechanism**

1. A Party may choose whether to use the SCRM Mechanism provided for in this Article.
2. A Party intending to use the SCRM Mechanism shall undertake a SCRM commitment by notifying such commitment:
 - (a) when that Party notifies the completion of its ratification, acceptance or approval procedures pursuant to paragraph 1 of Article 8.3 (Entry into Force) or when it deposits its instrument of accession pursuant to subparagraph 4(a) of Article 8.6 (Accession); or
 - (b) after the entry into force of this Agreement for that Party, subject to approval by the Joint Commission.
3. For any Party using the SCRM Mechanism:
 - (a) that Party’s SCRM commitment shall be set out in Annex X (Schedules of Commitments – Fossil Fuel Subsidies); and
 - (b) that Party’s SCRM commitment shall be consistent with the climate targets of that Party, including under the *Paris Agreement*. A Party shall endeavour to increase the level of ambition of its SCRM commitments to reflect developments in its climate policy.
4. A Party may increase its SCRM commitment at any time by notifying such increase to all Parties. Another Party may request within 60 days of the receipt of the notification by all Parties confirmation by the Joint Commission that the new SCRM commitment constitutes an increase in ambition. Absent such request, or if it provides that confirmation, the Joint Commission shall modify Annex X (Schedules

of Commitments – Fossil Fuel Subsidies) in accordance with Article 6.2 (Functions of the Joint Commission) to incorporate such change.

Article 4.5

Prohibition and Scheduling of Fossil Fuel Subsidies

1. A Party shall not introduce or maintain fossil fuel subsidies listed in Annex IX (List of Prohibited Fossil Fuel Subsidies).
2. A Party shall not introduce new fossil fuel subsidies, unless:
 - (a) the yearly aggregate amount of fossil fuel subsidies in place, introduced by that Party after this Agreement entered into force for it, does not exceed a *de minimis* limit of SDR 1 million¹² or another limit agreed by the Joint Commission; and
 - (b) fossil fuel subsidies within the *de minimis* limit provided for in subparagraph (a) are not listed in Annex IX (List of Prohibited Fossil Fuel Subsidies).
3. Each Party shall either eliminate or schedule existing fossil fuel subsidies that do not fall under paragraph 2 and shall not introduce any policy changes that increase an existing scheduled fossil fuel subsidy or enlarge its eligible group of recipients.¹³ The scheduled fossil fuel subsidies of a Party are set out in Annex X (Schedules of Commitments – Fossil Fuel Subsidies) .
4. Each Party shall periodically review its scheduled fossil fuel subsidies with a view to assessing their possible elimination.
5. Paragraphs 1 to 4 shall not apply to production subsidies¹⁴ for oil classified under HS 2707 and 2709-2710 and for gas classified under HS 2711 as set out in Annex VII (List of Goods considered as Fossil Fuels), when such subsidies are granted in the form of tax revenue foregone falling under subparagraph 2(a)(1)(ii) of Article 4.3 (Definitions). For greater certainty, the obligations provided for in Article 4.7 (General Cooperation), Article 4.9 (Transparency), and Article 4.10 (Review) are applicable.

¹² For the purpose of this provision, this amount is expressed in constant 2024 SDR.

¹³ For greater certainty, increases of the total amount of a subsidy resulting solely from increased supply and demand of fossil fuels and not from the amendment of relevant laws, regulations or policies, are not considered an increase of existing subsidies through policy changes.

¹⁴ For greater certainty, production subsidies referred to in this paragraph primarily target the economic activities listed in subparagraph 2(b)(i) of Article 4.3 (Definitions).

Article 4.6

Specific Exceptions

1. The Parties reaffirm their commitment to the objectives of the UNFCCC, the goals of the *Paris Agreement*, and the achievement of net zero emissions by reducing greenhouse gas emissions from fossil fuels and transitioning away from fossil fuels towards cleaner and renewable energies.
2. Nothing in this Chapter shall prevent a Party from introducing or maintaining subsidies that contribute significantly to the fulfilment of at least one of the following policy goals:
 - (a) support for decommissioning fossil fuel infrastructure provided such decommissioning results in a reduction in the capacity to extract fossil fuels; and provided that the Party has used all means reasonably available to it in accordance to its domestic law to require any entity previously engaged in production activities to take the necessary steps;
 - (b) targeted support to the reduction of greenhouse gas emissions or other forms of pollution that result from the supply or use of fossil fuels, including support to research and development;
 - (c) targeted support to low-income, remote or vulnerable communities or population groups, including where such support is designed to:
 - (i) ensure the availability of public transport, including air and sea transport to remote or outlying areas, while no lower-emission alternative is reasonably available to deliver equivalent services; or
 - (ii) reduce the disparity in access to and cost of energy across social groups and geographical regions;
 - (d) public or compulsory stockholding of fossil fuels for the improvement of energy security;
 - (e) temporary support for the response to, direct relief of, or recovery from, the effects of unexpected events causing significant hardship to that Party, such as natural disasters, emergencies or crises, including severe economic hardship or instability;
 - (f) energy supply for the provision of essential public services for education and health, or of humanitarian and emergency services;
 - (g) time-limited support to enable the generation of electricity needed to ensure the security of the domestic energy supply of that Party as part of its transition to increased use of renewable energy; and

- (h) support biologically sustainable fishing activity of a Party, provided that the supported activity shall in total account for no more than:¹⁵
 - (i) 0.5% of global marine capture per most recent FAO data for developing countries or 0.05% for developed countries; and
 - (ii) 1% of that Party's total domestic consumption of fossil fuels for developing countries or 0.5% for developed countries.

3. Nothing in this Chapter shall prevent a Party from maintaining subsidies to fulfil its existing international obligations, such as the *Convention on International Civil Aviation* done at Chicago on 7 December 1944, the *Vienna Convention on Diplomatic Relations* done at Vienna on 18 April 1961 and the *Revised Rhine Navigation Act* done at Mannheim on 17 October 1868. A Party may maintain detaxation of maritime shipping fuels unless a binding international instrument enables their taxation subject to a review of this matter by the Joint Commission pursuant to Article 4.10 (Review).

4. With regard to measures within the scope of this Chapter, a Party may only invoke Article 1.8 (Security Exceptions) if this Article is not applicable.

Article 4.7 General Cooperation

1. The Parties recognise the importance of cooperation to implement this Chapter, strengthen the Parties joint and individual capacities to undertake fossil fuel subsidy reform as well as promote the importance of fossil fuel subsidy reform with non-parties in furtherance of international efforts to address climate change.

2. Accordingly, the Parties shall, as appropriate and as the resources of each Party allow, cooperate between themselves, in international *fora*, and together with non-parties, on fossil fuel subsidy reform, with the aim to discipline and eliminate harmful fossil fuel subsidies. Such cooperation may include:

- (a) exchanging information and experiences on the development of best practices for reform policies, for example through dialogue, workshops, collaborative programmes and projects, sharing of information, joint analysis and the exchange of experts;
- (b) joint advocacy to advance fossil fuel subsidy reform at the WTO, for example in the context of Trade Policy Reviews, at the WTO Committee on Trade and Environment, and in the Trade and Environmental Sustainability Structured Discussions, as well as through Joint Ministerial Statements;

¹⁵ In the case of Costa Rica, Annex XI (Party-Specific Institutional Arrangements) shall apply.

- (c) joint advocacy to advance fossil fuel subsidy reform within the relevant United Nations processes, organisations and agencies, including in the context of the United Nations Environment Programme (UNEP), the UNFCCC, the *Paris Agreement*, and the 2030 Agenda for Sustainable Development (including the United Nations Sustainable Development Goals);
- (d) joint advocacy and strengthening cooperation to advance fossil fuel subsidy reform under the agreements mentioned in paragraph 3 of Article 4.6 (Specific Exceptions);
- (e) encouraging Multilateral Development Banks (MDBs) and the *International Monetary Fund* (IMF) to increase their support to fossil fuel subsidy reform, which may include financial support, technical assistance, capacity building and policy advice;
- (f) technical cooperation, including through information sharing and capacity building activities undertaken with international and civil society organisations, to facilitate and support non-parties to develop and apply best practice approaches for the elimination of harmful fossil fuel subsidies including through adherence to the disciplines set out in this Chapter;
- (g) supporting and encouraging non-parties, on a voluntary basis, to submit to and engage in self-review or peer-review mechanisms offered by international organisations in order to assist in the identification and reform of harmful fossil fuel subsidies;
- (h) increasing the transparency of fossil fuel subsidies globally, including by supporting and encouraging non-parties to report fossil fuel subsidies through notification to international bodies as appropriate, and collaborating on the development and adoption of international standards for transparency; and
- (i) any other cooperation measures as appropriate.

Article 4.8

Assistance for Capacity Building

1. A Party in a position to do so shall strive to assist other Parties with limited capacity or specific needs in the successful implementation of their obligations under this Chapter, including, but not limited to, in the design of measures to effectively carry out the tasks required to discipline, eliminate, or notify fossil fuel subsidies.

2. A Party in a position to do so shall strive to assist non-parties with limited capacity or specific needs in reforming their fossil fuel subsidies, with a view to facilitate their pursuance of accession to this Agreement.

Article 4.9

Transparency

1. Each Party shall notify the other Parties of any fossil fuel subsidy:
 - (a) that is introduced, maintained or extended in accordance with paragraph 2 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies);
 - (b) that is maintained in accordance with paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies);
 - (c) that is referred to in paragraph 5 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies); and
 - (d) that is introduced, maintained or extended in accordance with Article 4.6 (Specific Exceptions).
2. Each Party shall include the following information in its notifications under paragraph 1:
 - (a) identification of the subsidy and the laws, regulations, or policies under which the subsidy is granted;
 - (b) the policy objective or purpose of the subsidy, including any modifications thereof;
 - (c) the subsidy per unit in local currency or, in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy. With regard to subsidies granted in accordance with paragraph 2 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies), the aggregate annual amount budgeted for that subsidy shall be included;
 - (d) the form of the subsidy (grant, loan, tax concession, etc);
 - (e) the intended recipient or recipients;
 - (f) the duration of the subsidy or other time-limits attached to it;
 - (g) any available information demonstrating the mitigation of greenhouse gas emissions, if relevant; and

- (h) for a subsidy notified pursuant to subparagraph 1(d), the compatibility of that subsidy with the climate policy of that Party.

3. Each Party shall provide consolidated information regarding the measures that fall under subparagraph 2(b)(iii) of Article 4.3 (Definitions) but do not confer a benefit on the use of fossil fuels because the SCRM does not fall below the Party's commitment. Such information shall include:

- (a) identification of the laws, regulations, or policies under which the measure is granted;
- (b) policy objective or purpose of the measure where it exists;
- (c) support per unit in local currency;
- (d) the form of the measure;
- (e) the intended recipient or recipients;
- (f) the duration of the measure or other time-limits attached to it; and
- (g) the information relevant for the calculation of the SCRM concerning that measure.

4. Any notification or information provided under this Chapter shall be without prejudice as to whether the measure is consistent with this Agreement or any other international agreement, including the SCM Agreement.

5. Each Party shall provide to the other Parties notifications pursuant to paragraphs 1 and 2 and consolidated information pursuant to paragraph 3 within six months of the date of entry into force of this Agreement for that Party. Thereafter each Party shall update its notifications pursuant to paragraphs 1 and 2 and consolidated information pursuant to paragraph 3 every two years if any new subsidy or measure is introduced, or if a subsidy or measure has been modified. If the subsidies or measures remain unchanged compared with its previous notification or submission of consolidated information, the Party shall inform the other Parties thereof.

6. The Joint Commission shall examine new and updated notifications submitted pursuant to paragraphs 1 and 2, and consolidated information submitted pursuant to paragraph 3.

Article 4.10

Review

1. The Joint Commission shall undertake a review of this Chapter, including with regard to the following items, with the aim to further discipline and eliminate harmful fossil fuel subsidies:

- (a) the inclusion of additional relevant measures, such as export restrictions or dual pricing schemes, under subparagraph 2(a)(2) of Article 4.3 (Definitions);
- (b) the functioning of the SCRM Mechanism enshrined in paragraph 3 of Article 4.3 (Definitions);
- (c) Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies), including Annex IX (List of Prohibited Fossil Fuel Subsidies);
- (d) Annex VIII (List of Energy Products Considered as Fossil Fuels) and Annex X (Schedules of Commitments – Fossil Fuel Subsidies);
- (e) the application of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies) to production subsidies in the form of tax revenue forgone;
- (f) Article 4.6 (Specific Exceptions);
- (g) the implementation and operation of this Chapter; and
- (h) any other matters as agreed by the Parties.

2. The Joint Commission shall undertake reviews provided for in paragraph 1 in temporal alignment with general reviews referred to in Article 6.7 (General Review), or upon request of a Party.

3. In conducting a review under paragraph 1, the Joint Commission shall take into account, *inter alia*, relevant:

- (a) technological developments;
- (b) new developments in domestic and international policy related to climate, environment, and trade; and
- (c) academic research and developments with respect to climate, environment and trade policy challenges.

4. Upon completion of a review under paragraph 1, the Joint Commission may submit to the Parties proposals to amend this Agreement or modify Annexes to this

Agreement or their Appendices pursuant to Article 6.2 (Functions of the Joint Commission).

Article 4.11

Annexes

The following Annexes, including their Appendices, form an integral part of this Chapter:

- (a) Annex VII (List of Goods considered as Fossil Fuels);
- (b) Annex VIII (List of Energy Products considered as Fossil Fuels);
- (c) Annex IX (List of Prohibited Fossil Fuel Subsidies); and
- (d) Annex X (Schedules of Commitments – Fossil Fuel Subsidies).

CHAPTER 5

ECOLABELLING

Article 5.1 **Objective**

The objective of the Guidelines provided for in Article 5.4 (Guidelines for Voluntary Ecolabelling Programmes) is to inform the development and implementation of high-quality and high-integrity voluntary ecolabelling programmes in order to promote more transparent and sustainable trade.

Article 5.2 **Scope and Definitions**

1. This Chapter applies to voluntary ecolabelling programmes and ecolabels developed under them, for goods or services.¹⁶
2. For the purposes of this Chapter, “ecolabel” means a written or pictorial statement or claim attached to or provided with a good or service including by producers, traders, manufacturers, retailers or service providers relating to its environmental impact or aspects. An ecolabel may be:
 - (a) on a product;
 - (b) on a package label;
 - (c) in product documentation; or
 - (d) in a technical bulletin.

Article 5.3 **General Principles**

The Parties recognise that high-integrity and high-quality voluntary ecolabelling programmes can contribute to, *inter alia*:

- (a) promoting good environmental performance throughout supply chains by facilitating demand for, and supply of, sustainable goods and services;

¹⁶ For greater certainty, this Chapter does not apply to mandatory ecolabelling programmes and ecolabels developed under them.

- (b) enhancing the potential commercial benefits and competitive advantage of using environmental performance in marketing; and
- (c) empowering consumers, businesses and other stakeholders to make more sustainable choices through the provision of reliable information about aspects of the environmental performance of goods and services.

Article 5.4

Guidelines for Voluntary Ecolabelling Programmes

1. The Parties shall promote the following principle-based guidelines for the development and implementation of high-quality and high-integrity voluntary ecolabelling programmes:¹⁷

- (a) an ecolabel should provide truthful, not misleading, reliable, comparable, substantiated and verifiable information on the environmental aspects of goods and services;
- (b) an ecolabel should provide information that assists in differentiating environmentally preferable goods and services in a way that is meaningful to the market;
- (c) where relevant, an ecolabel should strive for a holistic approach and may consider aspects other than environmental impacts in order to support other sustainable development objectives;
- (d) an ecolabel should be based on, and take into account, scientific and technical information based on robust methodology;
- (e) an ecolabel should be developed and implemented using fair and transparent processes. In the development of an ecolabel, relevant and appropriate information should be made available to stakeholders in an accessible manner without prejudice to relevant national legal requirements for protection of confidential information. Systems should be free from undue influence and where appropriate, a diverse and balanced range of interested stakeholders should have opportunities to participate in the process of developing and implementing an ecolabel;
- (f) an ecolabel should follow a least trade restrictive approach and not create unnecessary barriers to trade;
- (g) an ecolabel should not discriminate between goods or services on the basis of their origin;

¹⁷ For greater certainty, the Guidelines provided for in this Article are not legally binding.

- (h) an ecolabel should be aligned with relevant international standards, recommendations or guidelines, support harmonisation of best practices and avoid duplication with international standards and international instruments;
- (i) where relevant, ecolabel criteria and product category rules should take fitness for purpose and levels of performance into account;
- (j) an ecolabel should seek to foster best practice and improvement over time in relation to environmental performance. Where relevant, ecolabel criteria and product category rules should be set with a pre-defined validity period and be reviewed before the end of that period;
- (k) an ecolabel should take the most significant environmental impacts of the product's life cycle into account. Where appropriate, ecolabels should be based on multi-aspect and circular economy considerations;
- (l) methodologies under an ecolabelling programme should aim to minimise compliance costs and complexity for businesses where possible and without negatively impacting environmental performance; and
- (m) if an ecolabel requires third party verification or certification, such verification or certification should be performed by an independent accredited body and according to relevant and recognised international standards, guidelines and recommendations.

Article 5.5

National Contact Points

1. Each Party shall designate a National Contact Point and notify it to the other Parties in writing within 90 days of the date of entry into force of this Agreement for that Party.
2. Each Party shall promptly notify the other Parties of any change to its designated National Contact Point.
3. National Contact Points shall meet on an annual basis, or as otherwise agreed by the Parties, through appropriate means, including electronic mail or videoconferencing.
4. The responsibilities of each National Contact Point shall include:
 - (a) making reasonable efforts to inform all interested stakeholders within the territory of its Party of the existence and availability of the National Contact Points;

- (b) promoting awareness of the Guidelines and making them available by appropriate means, including through online information;
- (c) as appropriate, cooperating with relevant stakeholders concerning their application of the Guidelines;
- (d) responding to enquiries and requests about the Guidelines from other National Contact Points and other interested stakeholders operating within their Party's territory;
- (e) cooperating with other National Contact Points, where appropriate, on matters related to the Guidelines, including sharing best practices and experiences;
- (f) facilitating engagement between interested stakeholders and the relevant ecolabel operators; and
- (g) reporting to the Joint Commission or any subsidiary body that may be established to deal with ecolabelling, on their activities and responses to requests made under this Article.

5. While a National Contact Point is considering a request under paragraph 4, all matters relating to the request shall be kept confidential, in accordance with domestic laws, regulations and procedures of its Party. A National Contact Point shall make its response to any request received under paragraph 4 publicly available, where appropriate.

6. In considering requests made under paragraph 4, a National Contact Point may:

- (a) seek advice from relevant authorities, business communities, non-governmental organisations, and experts;
- (b) consult the National Contact Point of another Party; and
- (c) seek guidance from the Joint Commission.

Article 5.6 Cooperation

1. The Parties recognise the importance of cooperation as a mechanism to implement this Chapter and to enhance its objectives and benefits.

2. Cooperation may be undertaken through any means the Parties consider appropriate, including bilaterally or plurilaterally amongst the Parties. Where possible and appropriate, the Parties shall seek to complement their existing

cooperation, including by voluntary peer evaluations, capacity building and training, and by taking into account relevant work of regional and international organisations.

3. All cooperative activities under this Chapter are subject to the availability of funds and of human and other resources, and to the applicable laws and regulations of the participating Parties.

Article 5.7

Consultations

1. Chapter 7 (Dispute Settlement) shall not apply to any matter arising under this Chapter.

2. Without prejudice to paragraph 1, a Party may request consultations with another Party to foster understanding or address specific matters or general practices under this Chapter. The other Party shall give sympathetic consideration to that request. If consultations are not taking place in the Joint Commission, it should be informed thereof.

CHAPTER 6

INSTITUTIONAL PROVISIONS

Article 6.1

Establishment of the Joint Commission

The Parties hereby establish a Joint Commission consisting of government representatives of each Party. Each Party shall be responsible for the composition of its delegation.¹⁸

Article 6.2

Functions of the Joint Commission

1. The Joint Commission shall:
 - (a) monitor and review the implementation of this Agreement;
 - (b) oversee the general functioning and further development of this Agreement;
 - (c) undertake general reviews of this Agreement in accordance with Article 6.7 (General Review);
 - (d) consider ways of promoting accessions to the Agreement, and approve the terms of accession;
 - (e) consider any proposal by a Party or a subsidiary body to amend this Agreement;
 - (f) supervise the work of subsidiary bodies established under this Agreement; and
 - (g) consider any other matter that may affect the operation of this Agreement.
2. The Joint Commission may:
 - (a) in accordance with the Agreement's objectives, and subject to completion of any necessary legal requirements by each Party, adopt modifications to:
 - (i) Annexes I to V, and VII to XI, including their Appendices;¹⁹ and

¹⁸ In the case of Costa Rica, Annex XI (Party-Specific Institutional Arrangements) shall apply.

¹⁹ In the case of Costa Rica, Annex XI (Party-Specific Institutional Arrangements) shall apply.

- (ii) Annex VI.
- (b) adopt interpretations of the provisions of this Agreement;
- (c) submit to the Parties proposals to amend this Agreement;
- (d) consider ways to further actions in the trade policy area to support this Agreement's objectives;
- (e) seek to resolve differences or disagreements that may arise regarding the interpretation or application of this Agreement, including on proposed measures or measures not yet in force;
- (f) where appropriate, seek the advice of non-governmental persons or groups and international organisations on any matter falling within the Joint Commission's functions; and
- (g) take such other action in the exercise of its functions as the Parties may agree.

3. The Joint Commission may establish, merge or dissolve subsidiary bodies. It may refer matters to any subsidiary body for advice, consider matters raised and adopt decisions proposed by subsidiary bodies. Except where otherwise provided for in this Agreement, the subsidiary bodies shall work under a mandate established by the Joint Commission.

Article 6.3

Meetings and Rules of Procedure of the Joint Commission

1. The Joint Commission shall meet within 18 months of the date of entry into force of this Agreement and then normally every two years, or as otherwise agreed by the Parties. Meetings of the Joint Commission shall be chaired successively by each Party or as otherwise agreed by the Parties.

2. A Party may request at any time, through written notice to the other Parties, that a special meeting of the Joint Commission be held. That meeting shall take place within 60 days of receipt of the request, unless the Parties agree otherwise. Upon request of a Party, the meeting shall take place in a format allowing for virtual participation.

3. The Party chairing a meeting of the Joint Commission shall provide any necessary administrative support for the meeting, and shall circulate to the other Parties the outcomes of the meeting.

4. The Joint Commission shall carry out its work through whatever means it considers appropriate, which may include electronic mail or videoconferencing.

5. The Joint Commission shall establish the rules of procedure for the conduct of its work at its first meeting or as otherwise agreed by the Parties.

Article 6.4

Decision-making of the Joint Commission

1. The Joint Commission shall take decisions as provided for in this Agreement, and make recommendations on any matter within its functions, by consensus. The Joint Commission shall be deemed to have taken a decision by consensus if no Party represented at the meeting when a decision is taken objects to the proposed decision.
2. In case the Joint Commission considers that an issue affects exclusively some Parties, it may adopt decisions or recommendations relating to that issue by consensus among those affected Parties only. Those decisions or recommendations shall only take effect for those affected Parties.
3. If a Party has accepted a decision of the Joint Commission subject to the fulfilment of domestic legal requirements, the decision shall enter into force on the date the last Party notifies the Depositary that its domestic legal requirements have been fulfilled, unless the decision itself specifies a later date. The Joint Commission may decide that the decision shall enter into force for those Parties that have fulfilled their domestic legal requirements.
4. If the domestic legislation of a Party so permits and if decided by the Joint Commission, that Party may apply a decision of the Joint Commission provisionally until that decision enters into force for that Party.

Article 6.5

Functioning of Subsidiary Bodies

1. Each subsidiary body shall act by consensus.
2. Meetings of each subsidiary body shall be chaired successively by a representative of each Party, unless the Parties agree otherwise.
3. Each subsidiary body shall report to the Joint Commission on the outcomes of each of its meetings.
4. Each subsidiary body shall organise and carry out its work as it sees fit and through whatever means it considers appropriate, including electronic mail or videoconferencing.

Article 6.6

Cooperation and Implementation of this Agreement

1. The Parties shall cooperate as appropriate and necessary in order to facilitate the implementation of this Agreement and to maximise the benefits arising from it, taking into consideration the Parties' respective needs and resources. The cooperative activities may include:

- (a) information exchanges, dialogues or meetings;
- (b) joint activities to promote this Agreement, including with the aim of increasing participation in this Agreement; and
- (c) other activities as Parties may agree to.

2. The Parties may set out the details of cooperative activities in non-binding arrangements.

3. In relation to their cooperative activities, the Parties may take into consideration the work undertaken by relevant international organisations and may, where appropriate, coordinate efforts with them.

4. Any cooperative activities envisaged or undertaken under this Agreement shall be subject to the availability of resources and to the respective laws, regulations and policies of the Parties. Costs of cooperative activities shall be borne in such manner as may be determined between the Parties.

5. Each Party shall endeavour, in accordance with its laws, regulations and practices, to inform and, where appropriate, consult, or otherwise engage with, relevant stakeholder or partner communities, on the implementation of this Agreement. That engagement shall include representatives of Indigenous Peoples or any other relevant stakeholders as required by a Party's domestic or international obligations.

Article 6.7

General Review

1. The Joint Commission shall undertake a general review of the Agreement, in order to assess its general functioning and to develop the Agreement, within five years of its entry into force and thereafter as agreed by the Parties, but normally every five years. The intervals between general reviews shall not exceed seven years.

2. The conduct of general reviews shall normally coincide with regular meetings of the Joint Commission.

3. In conducting a general review pursuant to paragraph 1, the Joint Commission shall take into account, in particular:

- (a) the work of all subsidiary bodies established under this Agreement;
- (b) the experiences of the Parties in implementing the Agreement;
- (c) progress achieved in expanding participation to this Agreement;
- (d) input sought from relevant non-governmental persons, groups or communities;
- (e) relevant developments in international *fora*; and
- (f) other relevant developments such as the application of trade remedies on environmental goods covered by this Agreement.

4. As part of general reviews, the Joint Commission shall consider ways to further the Agreement's objectives, including through the launch of negotiations among the Parties with a view to adding to this Agreement additional trade rules and mechanisms that contribute to addressing climate change and other serious environmental challenges. For example, such topics may include non-tariff measures related to sustainability objectives.

5. Upon completion of a general review, the Joint Commission may submit to the Parties proposals to amend this Agreement or modify the Annexes to this Agreement, including their Appendices, pursuant to Article 6.2 (Functions of the Joint Commission).

Article 6.8 **Contact Points**

1. Each Party shall designate an overall contact point to facilitate communications between the Parties on any matter relating to this Agreement, as well as other contact points as required by this Agreement.

2. Except as otherwise provided in this Agreement, each Party shall notify the other Parties in writing of its designated contact points within 60 days of the date of entry into force of this Agreement for that Party. A Party shall notify its designated contact points to another Party for which this Agreement enters into force at a later date within 30 days of the date of entry into force of this Agreement for that other Party.

3. Each Party shall promptly notify the other Parties of any change to its designated contact point.

Article 6.9
Annex

Annex XI (Party-Specific Institutional Arrangements) forms an integral part of this Chapter.

CHAPTER 7

DISPUTE SETTLEMENT

Article 7.1 **Objective**

The objective of this Chapter is to provide an effective, efficient and transparent process for consultations and settlement of disputes among the Parties concerning their rights and obligations under this Agreement.

Article 7.2 **Scope and Coverage**

1. Unless otherwise provided in this Agreement, the provisions of this Chapter shall apply with respect to the avoidance or settlement of any disputes between the Parties concerning the interpretation or application of this Agreement.
2. Unless otherwise provided in this Agreement or agreed between the disputing parties, the settlement of disputes between the Parties under this Chapter shall be governed by the Rules of Procedure to be adopted by the Joint Commission at its first meeting (Rules of Procedure).

Article 7.3 **Mutually Satisfactory Resolution**

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt to arrive at a mutually satisfactory resolution of any matter raised under this Chapter.
2. The disputing parties shall inform the other Parties of any mutually agreed resolution of a matter raised under this Chapter.

Article 7.4 **Choice of Forum**

1. If a dispute regarding the same matter arises under this Agreement and under another international trade agreement to which the disputing parties are parties, the complaining Party may select the forum in which to settle the dispute.
2. Once a complaining Party has requested the establishment of, or referred a matter to, an arbitration panel or other tribunal under this Agreement, or another agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other *fora*.

Article 7.5

Good Offices, Conciliation and Mediation

1. Parties are encouraged to, and may at any time agree to, voluntarily undertake an alternative method of dispute resolution, such as good offices, conciliation or mediation.
2. Proceedings that involve good offices, conciliation or mediation, including positions taken by the disputing parties during these proceedings, shall be confidential and without prejudice to the rights of any Party in any other proceedings.
3. A Party participating in proceedings under this Article may suspend or terminate those proceedings at any time.
4. If the disputing parties agree, good offices, conciliation or mediation may continue while the dispute proceeds for resolution before a panel established under Article 7.7 (Establishment of an Arbitration Panel).

Article 7.6

Consultations

1. A Party may request in writing consultations with another Party if it considers that a measure is inconsistent with this Agreement. The Party requesting consultations shall at the same time notify the other Parties in writing of the request. The Party to which the request is made shall reply no later than 10 days after receipt of the request.
2. Any request for consultations made pursuant to paragraph 1 shall give the reasons for the request, including identification of the measures at issue and an indication of the legal basis for the complaint.
3. A Party other than a disputing party that considers it has a substantial trade interest, or another substantial interest relevant under the Agreement, in the consultations shall be entitled, on delivery of a written notice to the disputing parties no later than seven days after the notification of the request for consultations, to participate in the consultations. The Party shall include in its notice an explanation of its substantial interest in the matter.
4. Consultations shall commence no later than 30 days after receipt of the request for consultations. Consultations on urgent matters shall commence no later than 15 days after receipt of the request for consultations.
5. Each disputing party shall provide sufficient information to enable a full examination of whether the measure is inconsistent with this Agreement and treat as confidential any information which has been designated as confidential by the Party submitting the information.

6. In consultations under this Article, a disputing party may request that another disputing party make available personnel of its government agencies or other regulatory bodies who have expertise in the matter at issue.

7. Consultations shall be confidential and without prejudice to the rights of any Party in any other proceedings.

8. Consultations may be held in person or by any technological means decided by mutual agreement of the disputing parties. If the consultations are held in person, they shall take place in a location decided by mutual agreement of the disputing parties, failing which, they shall be held in the capital of the Party to which the request for consultations was made.

Article 7.7

Establishment of an Arbitration Panel

1. A Party that requested consultations under paragraph 1 of Article 7.6 (Consultations) may request the establishment of an arbitration panel by means of a written request to the responding Party, if:

- (a) the consultations fail to settle a dispute within 60 days, or 30 days in relation to urgent matters, of receipt of the request for consultations by the responding Party; or
- (b) the Party to which the request is made does not reply within 10 days, or does not enter into consultations within 30 days, of receipt of the request for consultations, or within 15 days for urgent matters.

2. The Party requesting the establishment of an arbitration panel shall at the same time notify the other Parties in writing of the request.

3. The request for the establishment of an arbitration panel shall identify the specific measure at issue and provide a brief summary of the legal basis of the complaint.

4. The date of establishment of the arbitration panel shall be the date on which its chair is appointed.

5. Unless the disputing parties agree otherwise no later than 20 days after receipt of the request for the establishment of the arbitration panel, the terms of reference for the arbitration panel shall be:

- (a) to examine, in light of the relevant provisions of this Agreement, the matter referred to in the request for the establishment of an arbitration panel;

- (b) to make findings of law and fact, together with any reasons therefore, as provided for in this Chapter. The panel may make recommendations for the implementation of the ruling by the responding Party; and
- (c) issue a report, in accordance with Article 7.15 (Arbitration Panel Reports).

6. Where more than one Party requests the establishment of an arbitration panel relating to the same matter, or where the request involves more than one responding Party and those responding Parties agree, a single arbitration panel should be established to examine complaints relating to the same matter, whenever feasible.

Article 7.8 **Arbitration Panel Composition**

1. The arbitration panel shall comprise three members. Each disputing party shall appoint one arbitrator and notify the other disputing party no later than 30 days after receipt of the request to establish an arbitration panel. The disputing parties shall agree on the appointment of the third arbitrator, who shall chair the arbitration panel, no later than 45 days after receipt of the request to establish an arbitration panel.

2. All arbitrators shall be chosen on the basis of their qualifications as provided in Article 7.9 (Qualifications of Arbitrators) as well as their objectivity, reliability and sound judgment.

3. In the appointment of arbitrators, the importance of achieving diversity shall be duly considered.

4. If all the arbitrators have not been appointed within 45 days of receipt of the request to establish an arbitration panel, a disputing party may request the Secretary-General of the Permanent Court of Arbitration (PCA) to make the necessary appointments within 30 days from the date the Secretary-General of the PCA receives that request.

5. In exercising its functions under this Agreement, the Secretary-General of the PCA may require from any disputing party and the arbitrators the information it deems necessary and it shall give the disputing parties and, where appropriate, the arbitrators, an opportunity to present their views in any manner it considers suitable.

Article 7.9

Qualifications of Arbitrators

1. All arbitrators shall:
 - (a) have relevant expertise or experience in one or more of the following areas: law, international trade, environmental matters, other matters covered by this Agreement or the resolution of disputes arising under international agreements; and
 - (b) be independent and impartial, including serving in their individual capacities and not be affiliated with, or take instructions from, any disputing party or third party or have dealt with the case in any capacity.
2. At least one arbitrator shall have relevant expertise or experience in environmental matters and at least one in international trade, unless the disputing parties agree such expertise or experience is not necessary in light of the scope of the dispute.
3. Unless the disputing parties agree otherwise, the chair of the arbitration panel shall not be a national of any disputing party or third party and shall not have their usual place of residence in any disputing party.

Article 7.10

Conduct, Challenge and Replacement of Arbitrators

1. A prospective arbitrator shall disclose in writing to the disputing parties any information which may give rise to justifiable doubts as to their impartiality or independence. For the duration of their appointment, an arbitrator shall disclose such information as soon as they become aware of them.
2. All arbitrators shall comply with the standards of conduct in the Rules of Procedure.
3. An arbitrator may be challenged as provided for in the Rules of Procedure if circumstances give rise to justifiable doubts as to their compliance with this Chapter or the Rules of Procedure.
4. Where an arbitrator has to be replaced during the course of the arbitral proceedings, a substitute arbitrator shall be appointed pursuant to the procedure provided for in Article 7.8 (Arbitration Panel Composition).

Article 7.11
Third Party Participation

1. A Party which is not a disputing party and which considers it has an interest in the matter before the arbitration panel shall be entitled, on delivery of a written notice to the disputing parties, to make written submissions to the arbitration panel, receive written submissions, including annexes, from the disputing parties, attend hearings and make oral statements.
2. The Party referred to in paragraph 1 shall provide written notice no later than 10 days after the notification of the request for the establishment of the arbitration panel under Article 7.7 (Establishment of an Arbitration Panel).

Article 7.12
Functions of the Arbitration Panel

1. The function of an arbitration panel is to make an objective assessment of the matter before it, which includes an examination of the facts and the applicability of, and conformity with, this Agreement, and to make the findings and recommendations as are called for in its terms of reference provided for in paragraph 5 of Article 7.7 (Establishment of an Arbitration Panel).
2. The arbitration panel shall examine the matter referred to it in the request for the establishment of an arbitration panel in light of the relevant provisions of this Agreement considered in accordance with the rules of interpretation of public international law. The arbitration panel may also consider relevant interpretations in WTO panel and appellate reports.
3. The arbitration panel shall take its decisions by a majority of its members. Any member may furnish separate opinions on matters not unanimously agreed. The arbitration panel shall not disclose, including in its initial and final reports, which members are associated with majority or minority opinions.
4. An arbitration panel shall give the disputing parties adequate opportunity to develop a mutually satisfactory solution at any stage of the proceedings prior to release of the final report.

Article 7.13
Procedures of the Arbitration Panel

1. Unless otherwise provided in this Agreement or agreed between the disputing parties, the procedures of the arbitration panel shall be governed by the Rules of Procedure.
2. Hearings may be held in person or by any technological means decided by mutual agreement of the disputing parties. The location of any hearing of the

arbitration panel, if it is held in person, shall be decided by mutual agreement of the disputing parties, failing which, it shall be held in the capital of the responding Party.

3. The hearings of the arbitration panel shall be open to the public, unless the disputing parties decide otherwise or the arbitration panel decides to close the hearing for the duration of any discussion of confidential information.

4. The Parties shall treat as confidential the information submitted to the arbitration panel which has been designated as such by the Party submitting the information.

Article 7.14

Right to Seek Information

1. Upon the request of a disputing party or on its own initiative, the arbitration panel may seek any information it deems appropriate from any relevant source. The arbitration panel may also seek the opinion of experts, as it deems appropriate, and subject to any terms and conditions agreed by the disputing parties, where applicable.

2. The disputing parties shall have an opportunity to comment on any information or advice obtained under this Article.

Article 7.15

Arbitration Panel Reports

1. The arbitration panel shall submit an initial report containing its findings and rulings to the disputing parties no later than 90 days after the date of establishment of the arbitration panel.

2. In exceptional cases, if the arbitration panel considers that it cannot release its initial report within the time-period specified in paragraph 1, it shall inform the disputing parties in writing of the reasons for the delay together with an estimate of when it will issue its report. A delay shall not exceed an additional period of 30 days unless the disputing parties agree otherwise.

3. The initial report shall contain:

- (a) findings of law and fact;
- (b) the determination of the arbitration panel as to whether:
 - (i) the measure at issue is inconsistent with obligations in this Agreement; or
 - (ii) a Party has otherwise failed to carry out its obligations in this Agreement;

- (c) any other determination requested in the terms of reference;
 - (d) recommendations for the implementation of the ruling, if any; and
 - (e) the reasons for the findings and determinations.
4. A disputing party may submit written comments to the arbitration panel no later than 14 days after receipt of the initial report.
5. After considering any written comments by the disputing parties on the initial report, the arbitration panel may modify its report and make any further examination it considers appropriate. The findings of the final report shall include a discussion of the arguments made by the disputing parties at the interim review stage.
6. The arbitration panel shall submit to the disputing parties a final report no later than 30 days after the submission of the initial report.
7. The final report, as well as any report under Article 7.17 (Implementation of the Final Report), shall be communicated to the Parties. Subject to the protection of any confidential information, final reports issued under this Chapter shall be made public.
8. Any ruling of the arbitration panel under any provision of this Chapter shall be final and binding upon the disputing parties.

Article 7.16

Suspension or Termination of Arbitration Panel Proceedings

1. Where the disputing parties agree, an arbitration panel shall suspend its work at any time for a period not exceeding 12 months. If the work of an arbitration panel has been suspended for more than 12 months, the arbitration panel's authority for considering the dispute shall lapse, unless the disputing parties agree otherwise.
2. Suspended panel proceedings shall resume on request of any disputing party.
3. A complaining Party may withdraw its complaint at any time before the initial report has been issued. Such withdrawal is without prejudice to its right to introduce a new complaint regarding the same issue at a later point in time.
4. The disputing parties may agree at any time to terminate the proceedings of an arbitration panel established under this Chapter by jointly notifying in writing the chair of that arbitration panel.

Article 7.17
Implementation of the Final Report

1. The responding Party shall promptly comply with the ruling in the final report. If it is impracticable to comply immediately, the disputing parties shall endeavour to agree on a reasonable period of time to do so. In the absence of such agreement within 45 days of the issuance of the final report, either disputing party may request the original arbitration panel to determine the length of the reasonable period of time, in light of the particular circumstances of the case. The ruling of the arbitration panel shall be given no later than 45 days after receipt of that request.
2. The responding Party shall notify the complaining Party and the Joint Commission of the measure adopted in order to comply with the ruling in the final report, including the date the measure comes into effect, as well as provide a detailed description of how the measure ensures compliance sufficient to allow the complaining Party to assess the measure.
3. In case of disagreement between the disputing parties as to the existence of a measure complying with the ruling in the final report or to the consistency of that measure with the ruling, such disagreement shall be decided by the same arbitration panel upon the request of either disputing party. A copy of this request shall be communicated to the other Parties. The Party making the request shall at the same time notify the other Parties in writing of the request. The ruling of the arbitration panel shall be rendered no later than 90 days after receipt of that request.

Article 7.18
Non-Implementation of the Final Report

1. If the responding Party notifies the complaining Party that it does not intend to comply with the ruling in the final report, or if it fails to comply within the reasonable period of time pursuant to paragraph 1 of Article 7.17 (Implementation of the Final Report), subject to any compliance proceedings brought under paragraph 3 of Article 7.17 (Implementation of the Final Report), the responding Party shall, if so requested by the complaining Party, enter into consultations no later than 30 days after receipt of that request with a view to agreeing on mutually acceptable compensation.
2. Compensation referred to in paragraph 1 shall foster the contribution of international trade in addressing climate and other serious environmental challenges. Such compensation is voluntary and shall be consistent with this Agreement and other international agreements to which the disputing parties are parties.
3. If no agreement has been reached on mutually acceptable compensation within 90 days from the date of receipt of the request, the representatives of the responding Party shall not be permitted to chair the Joint Commission or any subsidiary body established under this Agreement. The complaining Party may

suspend its cooperation activities under Article 6.6 (Cooperation and Implementation of the Agreement) with the responding Party.

4. As long as the measure found to be inconsistent with this Agreement remains in force, in the absence of compensation pursuant to paragraph 1, and provided that the disputing parties have not resolved the dispute otherwise:

- (a) the implementation of the ruling in the final report, including any measures taken pursuant to paragraph 3, shall be put on the agenda of any regular or special meeting of the Joint Commission; and
- (b) the responding Party shall submit every three months a report to the Joint Commission informing it of its intentions with respect to the implementation of the ruling in the final report. The report, together with statements, if any, by the other Parties in relation to the matter, and a summary by the complaining Party of the measures taken under paragraph 3, shall be made public. Any Party may refer to such documents in any *fora* and on any platform it deems appropriate.

5. The Joint Commission shall decide on further measures aimed at ensuring effective compliance with panel reports and any criteria for their application. A complaining Party may apply any such measure in the context of a particular dispute after application of the measures provided for in paragraphs 3 and 4.

6. Compensation pursuant to paragraph 1 and the measures provided for in paragraphs 3 and 4 shall be temporary and shall only be applied until the measure found to be inconsistent with this Agreement has been withdrawn or amended so as to bring it into conformity with this Agreement, or until the disputing parties have resolved the dispute otherwise. Full implementation of the ruling in the final report or a mutually satisfactory resolution of the dispute are preferred to the measures provided for in this Article.

Article 7.19

Time Periods

1. Any time period mentioned in this Chapter may be extended by mutual agreement of the disputing parties or, on request of a Party, by the arbitration panel.

2. All time periods laid down in this Chapter shall be calculated from the day following the act or fact to which they refer. If the last day of such period is an official holiday or a non-working day in the Party to which the communication is addressed, the period is extended to the next working day. The disputing parties shall inform each other of their respective official holidays and non-working days when commencing the arbitration.

Article 7.20
Notifications and Contact Points

1. Unless otherwise agreed by the disputing parties, a request, notice, written submission or other document shall be considered received when it has been delivered to the designated contact points referred to in paragraph 3 by a means of communication that provides a record of receipt thereof, including registered post, courier or electronic transmission. In case the delivery was not made electronically, a copy of the written communication shall be provided simultaneously in electronic format to the designated contact points referred to in paragraph 3.
2. A disputing party shall transmit its written communications at the same time to the arbitration panel, the other disputing party or parties and, where relevant, third parties.
3. Each Party shall designate a contact point for the effective implementation and operation of this Chapter and the Rules of Procedure. Each Party shall notify the other Parties in writing of its designated contact point, including electronic mail addresses, within 60 days of the date of entry into force of this Agreement for that Party. Each Party shall promptly notify the other Parties of any change to the contact point or its contact details.

CHAPTER 8

FINAL PROVISIONS

Article 8.1

Fulfilment of Obligations

Each Party is fully responsible for the observance of all provisions in this Agreement and shall take such reasonable measures as may be available to it to ensure their observance by, as applicable, its regional and local governments and authorities, and non-governmental bodies in the exercise of governmental powers delegated to them within its territory.

Article 8.2

Annexes, Appendices and Footnotes

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

Article 8.3

Entry into Force

1. This Agreement is subject to ratification, acceptance or approval in accordance with the respective legal requirements of each Party. The completion of ratification, acceptance or approval procedures shall be notified to the Depositary.
2. This Agreement shall enter into force on the first day of the third month following the date on which at least three signatories to this Agreement have notified the Depositary in writing of the completion of their applicable legal procedures.
3. For any signatory to this Agreement for which this Agreement has not entered into force under paragraph 2, this Agreement shall enter into force on the first day of the third month following the date on which that signatory has notified the Depositary in writing of the completion of its applicable legal procedures.

Article 8.4

Amended or Successor International Agreements

If any international agreement referred to in, or incorporated into, this Agreement is amended or succeeded, the Parties shall upon request of a Party consult on whether it is necessary to amend this Agreement.

Article 8.5

Amendments

1. This Agreement may be amended by agreement in writing of all the Parties. Any Party may submit proposals for amendments to this Agreement to the Joint Commission for consideration. Amendments shall be subject to ratification, acceptance or approval in accordance with the respective legal requirements of each Party.
2. An amendment to this Agreement shall enter into force for those Parties that have ratified, accepted or approved it on the first day of the third month following the date on which at least three-fourths of the Parties have notified the Depositary of the completion of their ratification, acceptance or approval procedures, or on such other date as the Parties may agree. If a Party notifies the completion of its ratification, acceptance or approval after the amendment has entered into force, the amendment shall enter into force for that Party on the first day of the third month following its notification.
3. If its respective legal requirements permit, a Party may apply an amendment provisionally, pending its entry into force for that Party. Provisional application of an amendment shall be notified to the Depositary.

Article 8.6

Accession

1. This Agreement shall be open to requests for accessions from any WTO Member, who may accede subject to such terms and conditions as may be agreed between the Parties and the accession candidate and approved in accordance with the applicable legal procedures of each Party.
2. An accession candidate may seek to accede to this Agreement by submitting a request in writing to the Depositary.
3. If the Joint Commission, in accordance with Article 6.2 (Functions of the Joint Commission), adopts a decision approving the terms for an accession and inviting an accession candidate to become a Party, that decision shall specify a period, which may be subject to extension by agreement of the Parties, during which the accession candidate may deposit an instrument with the Depositary indicating that it accepts the terms for the accession.
4. An accession candidate shall become a Party to this Agreement, subject to the terms for the accession approved in the Joint Commission's decision pursuant to paragraph 3, either:
 - (a) on the first day of the third month following the date on which the accession candidate deposits an instrument of accession with the Depositary indicating that it accepts the terms for the accession; or

- (b) on the first day of the third month following the date on which all the Parties have notified the Depositary that they have completed their respective applicable legal procedures for the approval of the terms for the accession,

whichever is later.

5. Without prejudice to paragraph 1, an expedited accession process may be considered for WTO Members that participated in the negotiation of this Agreement.

Article 8.7 Withdrawal

Any Party may withdraw from this Agreement by providing written notice of withdrawal to the Depositary. Such withdrawal shall take effect six months after the notice of withdrawal is received by the Depositary. If a Party withdraws, this Agreement shall remain in force for the other Parties.

Article 8.8 Depositary

1. New Zealand is hereby designated as the Depositary of this Agreement.
2. The Depositary shall transmit certified copies of this Agreement and any amendment to this Agreement to all signatories and Parties to this Agreement as well as accession candidates.
3. The Depositary shall notify all signatories and Parties to this Agreement as well as accession candidates as appropriate of:
 - (a) each ratification, acceptance or approval in accordance with Article 8.3 (Entry into Force), Article 8.5 (Amendments) and Article 8.6 (Accession);
 - (b) the respective dates on which this Agreement or an amendment enters into force in accordance with Article 8.3 (Entry into Force), Article 8.5 (Amendments) and Article 8.6 (Accession);
 - (c) any notification of withdrawal received in accordance with Article 8.7 (Withdrawal); and
 - (d) the date on which a withdrawal enters into effect in accordance with Article 8.7 (Withdrawal).

Article 8.9
Authentic texts

The English, French and Spanish texts of this Agreement are equally authentic. In the event of any divergence between those texts, the English text shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE the fifteenth day of November, two thousand and twenty-four, in one original in the English, French and Spanish languages.

ANNEX I

REFERRED TO IN ARTICLE 2.10 (REVIEW)

ENVIRONMENTAL PURPOSES – TRADE IN ENVIRONMENTAL GOODS

1. In order to determine whether goods contribute substantially to the environmental objectives of Chapter 2 (Trade in Environmental Goods), and for the purposes of listing environmental goods in Annex II (List of Environmental Goods), the following elements have been drawn upon and shall be used as part of future amendments to the list pursuant to Article 2.10 (Review):

- (a) the primary purpose or the purpose the good directly serves is listed in this Annex;
- (b) the use of the good as an adapted good is beneficial for a purpose listed in this Annex; or
- (c) the good directly relates to technical processes, installations or equipment whose primary purpose is listed in this Annex.

2. The purposes referred to in subparagraphs 1(a) to (c) are:

- (a) environmental protection purposes, which are the prevention, reduction, control and elimination of pollution and other forms of degradation of the environment, by means of the following activities:
 - (i) protection of ambient air;
 - (ii) wastewater management;
 - (iii) waste management;
 - (iv) protection and remediation of soil, groundwater, and surface water;
 - (v) noise, light and vibration abatement (excluding workplace protection);
 - (vi) protection and restoration of biodiversity, ecosystems and landscape;
 - (vii) protection against radiation (excluding external safety);
 - (viii) research and development for environmental protection; or
 - (ix) other environmental protection activities;
- (b) resource management purposes, which are preserving and maintaining the stock of natural resources including sustainable use and the transition to a circular

economy such as through conservation, recovery, reuse, recycling of resources and use of renewable resources; and

- (c) climate change adaptation and mitigation purposes.

ANNEX II

REFERRED TO IN ARTICLE 2.2 (SCOPE)

LIST OF ENVIRONMENTAL GOODS

For the purposes of this Annex:

- (a) “HS 2022” means the code used in the nomenclature of the Harmonized System 2022;
- (b) “description” means the description of the HS sub-heading listed in the table of this Annex;
- (c) “additional product specification” means the description of the product subject to the customs tariff elimination and may also be referred to as an “ex-out”;
- (d) “environmental benefit and environmental purposes” means the description of the positive environmental effect of the good concerned according to paragraphs 1 and 2 of Article 2.3 (Environmental Goods), and environmental purposes as referred to in Annex I (Environmental Purposes – Trade in Environmental Goods); and
- (e) for environmental goods classified under HS subheadings of HS Chapter 44 and HS subheading 9406.10, paragraph 3 of Article 2.4 (Conservation and Sustainable Management relevant for the Production of Environmental Goods) applies.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
2804.61	Hydrogen, rare gases and other non-metals. - Silicon: -- Containing by weight not less than 99.99 % of silicon		<p>Polysilicon is a key raw material for the production of photovoltaic panels used to generate renewable solar energy.</p> <p>It serves environmental protection (ambient air), climate change adaptation and mitigation purposes.</p>
2804.69	Hydrogen, rare gases and other non-metals. - Silicon: -- Other		<p>Polysilicon is a key raw material for the production of photovoltaic panels used to generate renewable solar energy.</p> <p>It serves environmental protection (ambient air), climate change adaptation and mitigation purposes.</p>
2922.49	Oxygen-function amino-compounds. - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: -- Other	Methyl-glycine diacetic acid and their sodium salts	<p>Biodegradable and non-toxic sequestrants to replace non-biodegradable EDTA, phosphates or toxic NTA used in chemical industry.</p> <p>They serve environmental protection (soil, groundwater, and surface water) and resource management purposes.</p>
3002.49	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms	Cultures of micro-organisms of a kind used for the removal of pollutants in bioremediation or water treatment	<p>Micro-organism cultures for bioremediation to break down and remove pollutants (hydrocarbons, pesticides, etc.) and for water treatment.</p> <p>They serve environmental protection (soil, groundwater, and surface water) and resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	(excluding yeasts) and similar products; cell cultures, whether or not modified. - Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: -- Other		
3402.49	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. - Other organic surface-active agents, whether or not put up for retail sale: -- Other	Organic surface-active agents, of a kind used in the production of aquatic oil spill dispersants	<p>Organic surface agents, cleaning preparations or surfactants (not including soap) which give a transparent or translucent liquid or stable emulsion without separation of insoluble matter. Surfactants are used to break up oil spills by reducing the surface tension of water so that the oil can dissipate faster, which in turn facilitates biodegradation of the oil.</p> <p>They serve environmental protection (soil, groundwater, and surface water) and resource management purposes.</p>
3402.90	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. - Other	Alkyl polyglycoside surfactant	<p>Biodegradable alkyl polyglycoside surfactants to replace less biodegradable surfactants. Surfactants are used to break up oil spills by reducing the surface tension of water so that the oil can dissipate faster, which in turn facilitates biodegradation of the oil.</p> <p>They serve environmental protection purposes (soil, groundwater, and surface water) and resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
3507.90	Enzymes; prepared enzymes not elsewhere specified or included. - Other		<p>Enzymes to accelerate bio-chemical reactions in many sectors like agriculture, industry and in consumer products. Through speeding up reactions, enzymes can imply significant savings in resources (such as energy and water) and abatement of carbon dioxide emissions, in comparison to other processes.</p> <p>It serves resource management, climate change adaptation and mitigation purposes.</p>
3802.10	Activated carbon; activated natural mineral products; animal black, including spent animal black. - Activated carbon		<p>Activated carbon for use in gas purification, water purification, medicine, sewage treatment, air filters in gas masks and respirators, filters in compressed air and other applications. Activated carbon is usually derived from charcoal, produced from carbonaceous source materials such as nutshells, coconut husk, peat, wood, coir, lignite, coal, and petroleum pitch.</p> <p>It serves environmental protection purposes (ambient air, wastewater management, soil, groundwater, and surface water) and resource management purposes.</p>
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	Silicon semiconductor wafers for photovoltaic cells	<p>Silicon semiconductor wafers are an important component of solar photovoltaic cells.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			(ambient air), climate change adaptation and mitigation purposes.
3822.19	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials. - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits: -- Other	Water and wastewater quality testing reagents	<p>Reagents for use in wastewater analysis to determine levels of chemicals present in wastewater, thereby enabling correct treatment.</p> <p>They serve environmental protection (wastewater management, soil, groundwater, and surface water) and resource management purposes.</p>
3824.99	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. - Other: -- Other	Chemical preparations incorporating non-ionic surfactants and saccharides, of a kind used for soil stabilization	<p>Clay-based soil stabilizers to increase the compaction and strength of the soil, helping to prevent soil erosion and reduce the costs and maintenance of unpaved roads. These clay-based soil stabilizers are also non-toxic and biodegradable.</p> <p>They serve environmental protection purposes (soil).</p>
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		<p>Ion exchangers for household and industrial water purification systems to produce soft water and to remove heavy metal ions.</p> <p>It serves environmental protection (wastewater management, soil,</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			groundwater, and surface water) and resource management purposes.
3919.90	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls. - Other	Solar control window film	<p>Solar films reduce solar heat gain through windows and improve a window's insulating performance, thus reducing greenhouse gas emissions by reducing heating and cooling demands of buildings.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
3920.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of polymers of ethylene	Landfill liners, covers for methane collection and other geomembranes for soil protection, water tightness, or anti-erosion of soil	<p>Geomembranes to line landfills to prevent leachate (water run-off) from contaminating groundwater resources. Also used to cover landfills and prevent methane from escaping into atmosphere. These membrane systems are also used for the reinforcement and protection of soil, including under oil refineries, gas stations, etc.</p> <p>They serve environmental protection (soil, groundwater, and surface water), resource management and climate change adaptation and mitigation purposes.</p>
3920.62	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of polycarbonates, alkyd resins, polyallyl esters or other	Solar control window film	Solar films reduce solar heat gain through windows and improve a window's insulating performance, thus reducing greenhouse gas emissions by reducing heating and cooling demands of buildings.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	polyester: -- Of poly(ethylene terephthalate)		They serve resource management and climate change adaptation and mitigation purposes.
3920.91	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of other plastics: -- Of poly(vinyl butyral)	Encapsulant sheets and film for photovoltaic cells, modules and panels	Photovoltaic cell and module encapsulants have a number of functions that support solar energy systems, such as protecting solar cells from UV, moisture and heat. They serve environmental protection (ambient air), climate change adaptation and mitigation purposes.
3920.91	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of other plastics: -- Of poly(vinyl butyral)	Solar control window film	Advanced interlayer window films containing either dispersed nanoparticles or an integral film layer that reject solar energy. These films reduce air conditioning usage in buildings, thus increasing energy efficiency. They serve resource management and climate change adaptation and mitigation purposes.
3921.90	Other plates, sheets, film, foil and strip, of plastics. - Other	Sheets and film for photovoltaic cells, modules and panels	Solar films act as a protective barrier in photovoltaic cells, preventing the cells from exposure from high-energy photons, thereby increasing efficiency and preventing damage of the photovoltaic cells. They serve environmental protection (ambient air), climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
3921.90	Other plates, sheets, film, foil and strip, of plastics. - Other	Solar mirror film	<p>Solar mirror films provide a highly reflective, light and durable alternate to glass mirrors in concentrating solar power (CSP) systems.</p> <p>They serve environmental protection (ambient air), climate change adaptation and mitigation purposes.</p>
3925.10	Builders' ware of plastics, not elsewhere specified or included. - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Collapsible water storage tanks of PVC coated fabric, incorporating an anti-microbial barrier of a kind used for drinking water	<p>Containers of PVC coated fabric for liquid or solid waste, including for municipal or dangerous waste. Coated fabric prevents light penetration and resulting algae growth, thereby reducing chances of contamination.</p> <p>They serve environmental protection purposes (wastewater and waste management).</p>
3926.90	Other articles of plastics and articles of other materials of headings 39.01 to 39.14. - Other	Turtle or sea mammal excluder devices, being bar grids designed for incorporation into fishing nets	<p>Turtle or sea mammal excluder devices enable turtles and sea mammals to escape fishing nets and significantly reduce turtle and sea mammal mortality rates during fishing.</p> <p>They serve environmental protection purposes (biodiversity and ecosystems) and resource management purposes.</p>
4011.50	New pneumatic tyres, of rubber. - Of a kind used on bicycles		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>sector as well as reducing air pollution.</p> <p>They serve environmental protection purposes (ambient air and noise, light and vibration abatement) and climate change adaptation and mitigation purposes.</p>
4013.20	Inner tubes, of rubber. - Of a kind used on bicycles		<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection purposes (ambient air and noise, light and vibration abatement) and climate change adaptation and mitigation purposes.</p>
4401.31	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: -- Wood pellets		<p>The use of renewable and sustainably sourced biomass fuels for the production of heat and power produces less greenhouse gas emissions than use of fossil fuels. In addition, wood stores carbon dioxide when it grows.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
4401.32	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether		<p>The use of renewable and sustainably sourced biomass fuels for the production of heat and power produces less greenhouse gas emissions than use of fossil fuels. In</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	or not agglomerated in logs, briquettes, pellets or similar forms. - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: -- Wood briquettes		addition, wood stores carbon dioxide when it grows. They serve climate change adaptation and mitigation purposes.
4401.39	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms: -- Other		The use of renewable and sustainably sourced biomass fuels for the production of heat and power produces less greenhouse gas emissions than use of fossil fuels. In addition, wood stores carbon dioxide when it grows. They serve climate change adaptation and mitigation purposes.
4401.41	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. - Sawdust and wood waste and scrap, not agglomerated: -- Sawdust		The use of renewable and sustainably sourced biomass fuels for the production of heat and power produces less greenhouse gas emissions than use of fossil fuels. In addition, wood stores carbon dioxide when it grows. They serve climate change adaptation and mitigation purposes.
4401.49	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. -		The use of renewable and sustainably sourced biomass fuels for the production of heat and power produces less greenhouse gas emissions than use of fossil fuels. In addition, wood stores carbon dioxide when it grows.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	Sawdust and wood waste and scrap, not agglomerated: -- Other		They serve climate change adaptation and mitigation purposes.
4407.11	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Coniferous: -- Of pine (Pinus spp.)		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.12	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Coniferous: -- Of fir (Abies spp.) and spruce (Picea spp.)		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.13	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	thickness exceeding 6 mm. - Coniferous: -- Of S-P-F (spruce (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))		natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.14	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Coniferous: -- Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.))		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.19	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Coniferous: -- Other		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve resource management and climate change adaptation and mitigation purposes.
4407.22	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of tropical wood: -- Virola, Imbuia and Balsa		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.23	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Of tropical wood: -- Teak		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.29	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	thickness exceeding 6 mm. - Of tropical wood: -- Other		<p>natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4407.91	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of oak (Quercus spp.)		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4407.92	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of beech (Fagus spp.)		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve resource management and climate change adaptation and mitigation purposes.
4407.93	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of maple (Acer spp.)		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.94	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of cherry (Prunus spp.)		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4407.95	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	thickness exceeding 6 mm. - Other: -- Of ash (<i>Fraxinus</i> spp.)		<p>natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4407.96	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of birch (<i>Betula</i> spp.)		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4407.97	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Of poplar and aspen (<i>Populus</i> spp.)		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve resource management and climate change adaptation and mitigation purposes.
4407.99	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm. - Other: -- Other		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4408.10	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. -Coniferous		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4408.39	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. - Of tropical wood: -- Other		<p>natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4408.90	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm. - Other		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4409.10	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. -Coniferous		<p>Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve resource management and climate change adaptation and mitigation purposes.
4409.21	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. - Non-coniferous: -- Of bamboo		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4409.22	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. - Non-coniferous: -- Of tropical wood		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4409.29	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued,		Wood-based materials provide an environmentally preferable alternative to more carbon-intensive materials due to the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed. - Non-coniferous: -- Other		<p>natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.30	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Posts and beams other than products of subheadings 4418.81 to 4418.89		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.73	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Assembled flooring panels: -- Of bamboo or with at least the top layer (wear layer) of bamboo		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.74	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Assembled flooring panels: -- Other, for mosaic floors		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.75	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Assembled flooring panels: -- Other, multilayer		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			climate change adaptation and mitigation purposes.
4418.79	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. -Assembled flooring panels: -- Other		Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4418.81	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Engineered structural timber products: -- Glue-laminated timber (glulam)		Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
4418.82	Builders' joinery and carpentry of wood, including cellular wood		Wood-based construction materials provide an environmentally preferable alternative to

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	panels, assembled flooring panels, shingles and shakes. - Engineered structural timber products: -- Cross-laminated timber (CLT or X-lam)		<p>more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.83	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Engineered structural timber products: -- I beams		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.89	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Engineered structural timber products: -- Other		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4418.99	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes. - Other: -- Other		<p>Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions for example in the construction sector.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
4504.10	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		<p>Cork for use as an absorbent in the treatment of oil, solvent and organic compound spills and for the thermal insulation of buildings to improve energy efficiency.</p> <p>It serves environmental protection (soil, groundwater and surface water), resource management and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
4601.21	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). - Mats, matting and screens of vegetable materials: -- Of bamboo	Biodegradable, open weave, erosion control mesh, folded or in rolls, of a length not less than 3 meters	Erosion control matting to reduce erosion, assist the establishment of vegetation, and for a more environmentally friendly form of weed control. Erosion control matting and ground covers made of bamboo are biodegradable. It serves environmental protection purposes (soil, groundwater, surface water, biodiversity, ecosystems and landscape).
4601.22	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). - Mats, matting and screens of vegetable materials: -- Of rattan	Biodegradable, open weave, erosion control mesh, folded or in rolls, of a length not less than 3 meters	Erosion control matting to reduce erosion, assist the establishment of vegetation, and for a more environmentally friendly form of weed control. Erosion control matting and ground covers made of rattan are biodegradable. It serves environmental protection purposes (soil, groundwater, surface water, biodiversity, ecosystems and landscape).
4601.29	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens). - Mats, matting and screens of vegetable materials: -- Other	Biodegradable, open weave, erosion control mesh, folded or in rolls, excluding products of Igusa (<i>Juncus effusus</i>) or of Shichitōi (<i>Cyperus tegetiformis</i>), of a length not less than 3 meters	Erosion control matting to reduce erosion, assist the establishment of vegetation, and for a more environmentally friendly form of weed control. Erosion control matting and ground covers are biodegradable. It serves environmental protection purposes (soil, groundwater, surface water, biodiversity, ecosystems and landscape).

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
4805.19	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. - Fluting paper: -- Other	Containing not less than 70 % by weight of pulp of recovered (waste and scrap) paper or paperboard	Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
4805.24	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. - Testliner (recycled liner board): -- Weighing 150 g/m ² or less		Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
4805.25	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. - Testliner (recycled liner board): -- Weighing more than 150 g/m ²		Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
4805.92	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. - Other: -- Weighing more than 150 g/m ² but less than 225 g/m ²	Containing not less than 70 % by weight of pulp of recovered (waste and scrap) paper or paperboard	Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
4805.93	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. - Other: -- Weighing 225 g/m ² or more	Containing not less than 70 % by weight of pulp of recovered (waste and scrap) paper or paperboard	Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
4810.92	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. - Other paper and paperboard: -- Multi-ply	Containing not less than 70 % by weight of pulp of recovered (waste and scrap) paper or paperboard	Recycled paper production recovers fibre from existing paper and has a lower environmental impact than the production of new paper. It serves resource management purposes.
5101.11	Wool, not carded or combed. - Greasy, including fleece-washed wool: -- Shorn wool		Wool is a natural and biodegradable fibre, and a preferable option to more carbon-intensive synthetic fibres. Wool has a variety of uses as a woven fabric and as a natural form of insulation. It serves resource management purposes.
5101.21	Wool, not carded or combed. - Degreased, not carbonised: -- Shorn wool		Wool is a natural and biodegradable fibre, and a preferable option to more carbon-intensive synthetic fibres. Wool has a variety of uses as a woven fabric and as a natural form of insulation. It serves resource management purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
5301.10	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). - Flax, raw or retted		Flax is a natural and biodegradable vegetable fibre, and a preferable option to more carbon-intensive synthetic fibres. Flax is a traditional material used for weaving and can be used as a woven fibre and a composite material reinforcement. It serves resource management purposes.
5301.29	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). - Flax, broken, scutched, hackled or otherwise processed, but not spun: -- Other		Flax is a natural and biodegradable vegetable fibre, and a preferable option to more carbon-intensive synthetic fibres. Flax is a traditional material used for weaving and can be used as a woven fibre and a composite material reinforcement. It serves resource management purposes.
5303.10	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock). - Jute and other textile bast fibres, raw or retted		Jute is a natural and biodegradable vegetable fibre, and a preferable option compared to more carbon-intensive synthetic fibres. Jute has a variety of uses, including as a yarn for burlap, hessian and gunny cloth. It serves resource management purposes.
5305.00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils		Vegetable fibres are a natural and biodegradable alternative to more carbon-intensive synthetic fibres. It serves resource management purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	and waste of these fibres (including yarn waste and garnetted stock):		
6806.10	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		<p>Insulation materials for sound absorption and thermal insulation to improve the energy efficiency of buildings.</p> <p>They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.</p>
6806.90	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. – Other		<p>Insulation materials for sound absorption and thermal insulation to improve the energy efficiency of buildings.</p> <p>They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.</p>
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	Heat-insulating, sound-insulating or sound-absorbing articles	<p>Insulation materials for sound absorption and thermal insulation to improve the energy efficiency of buildings.</p> <p>They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
6910.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. - Of porcelain or china	Waterless urinals	<p>Waterless urinals minimise water use and, thus, contribute to the reduction of water stress.</p> <p>They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.</p>
6910.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. - Of porcelain or china	Composting toilets	<p>Composting toilets reduce water consumption and wastewater to be treated and enable the cycling of nutrients in the local environment. They can be installed where local sewage or water supply systems are unavailable.</p> <p>They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.</p>
6910.90	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. - Other	Waterless urinals	<p>Waterless urinals minimise water use and, thus, contribute to the reduction of water stress.</p> <p>They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.</p>
6910.90	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water	Composting toilets	Composting toilets reduce water consumption and wastewater to be treated and enable the cycling of nutrients in the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	closet pans, flushing cisterns, urinals and similar sanitary fixtures. - Other		<p>local environment. They can be installed where local sewage or water supply systems are unavailable.</p> <p>They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.</p>
7005.10	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. - Non-wired glass, having an absorbent, reflecting or non-reflecting layer	Glass substrate with transparent conductive oxide and with sheet resistance <60 Ohms per square and haze ratio >7 %	<p>Coated glass is a key component of a dye solar cell assembly for the generation of renewable solar energy.</p> <p>It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
7007.19	Safety glass, consisting of toughened (tempered) or laminated glass. - Toughened (tempered) safety glass: - Other	Solar glass consisting of tempered soda-lime flat glass, whose surface is figured, with a transmittance of more than 88 % and an iron content of less than 300 ppm	<p>Solar glass is a key component of solar photovoltaic modules for generating renewable solar energy.</p> <p>It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
7008.00	Multiple-walled insulating units of glass.	Consisting of more than two panels of glass	<p>Insulated glass units for sound absorption and thermal insulation to improve the energy efficiency of buildings.</p> <p>They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
7009.91	Glass mirrors, whether or not framed, including rear-view mirrors. - Other: -- Unframed	Solar concentrating mirrors with one or more float glass layers, designed for use with photovoltaic (solar) generators and with 92 % specular reflectivity	Mirrors for reflecting and concentrating sunlight onto solar thermal collectors or photovoltaic cells for the production of renewable energy. It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.
7019.80	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). - Glass wool and articles of glass wool	Heat-insulating, sound-insulating or sound-absorbing articles, in the form of webs, mattresses, boards or similar nonwoven products	Insulation materials for sound absorption and thermal insulation to improve the energy efficiency of buildings. They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.
7019.90	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). - Other	Glass fibre filters	Fibreglass products are used as filters in industrial air pollution control equipment (separators, precipitators, tanks, pipe systems, scrubbers). They serve environmental protection purposes (ambient air).
7019.90	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics). - Other	Sandwich core sheets composed of rovings and knit fabric of glass fibres, combined with polyurethane foam	Insulation materials for sound absorption and thermal insulation to improve the energy efficiency of buildings. They serve environmental protection (noise), resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
7204.10	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Waste and scrap of cast iron		<p>Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
7204.21	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Waste and scrap of alloy steel: -- Of stainless steel		<p>Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
7204.29	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Waste and scrap of alloy steel: -- Other		<p>Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
7204.30	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Waste and scrap of tinned iron or steel		<p>Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
7204.41	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Other		Metal waste for recycling to reduce primary resource extraction and reduce waste

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	waste and scrap: -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy. It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.
7204.49	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Other waste and scrap: -- Other		Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy. It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.
7204.50	Ferrous waste and scrap; remelting scrap ingots of iron or steel. - Remelting scrap ingots		Metal waste for recycling to reduce primary resource extraction and reduce waste quantities for final disposal. Recycling results in lower pressure on natural

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>It serves environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
7308.20	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. - Towers and lattice masts	Wind turbine towers	<p>Products used to elevate and support a wind turbine for the generation of renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
7308.90	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors,	Parts specially designed for wind turbine towers	<p>Components of wind turbines for the generation of renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. – Other		
7315.11	Chain and parts thereof, of iron or steel. - Articulated link chain and parts thereof: -- Roller chain	Bicycle roller chain	<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air and noise, light and vibration abatement) and climate change adaptation and mitigation purposes.</p>
7321.11	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. -Cooking appliances and plate warmers : -- For gas fuel or for both gas and other fuels	Hydrogen-fuelled stoves	<p>Stoves operating with renewably produced hydrogen to lower greenhouse gas emissions from cooking compared to traditional gas fired stoves.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
7321.19	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric	Solar concentrator cooking appliances	Solar cookers use direct sunlight for cooking instead of traditional fuel sources. Solar cookers thus reduce deforestation, air pollution and greenhouse gas emissions and contribute to improving livelihoods and

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	domestic appliances, and parts thereof, of iron or steel. -Cooking appliances and plate warmers: -- Other, including appliances for solid fuel		human health. They serve environmental protection (ambient air, biodiversity, ecosystems and landscape), resource management and climate change adaptation and mitigation purposes.
7324.90	Sanitary ware and parts thereof, of iron or steel. - Other, including parts	Composting toilets	Composting toilets reduce water consumption and wastewater to be treated and enable the cycling of nutrients in the local environment. They can be installed where local sewage or water supply systems are unavailable. They serve environmental protection (wastewater management, soil, ground and surface water), and resource management purposes.
7324.90	Sanitary ware and parts thereof, of iron or steel. - Other, including parts	Water conserving showers (provided with a specific water-efficiency shower head)	Water conserving showers are designed to conserve water and reduce energy consumption. They serve environmental protection (wastewater management, soil, ground and surface water), and resource management purposes.
7324.90	Sanitary ware and parts thereof, of iron or steel. - Other, including parts	Waterless urinals	Waterless urinals minimise water use and, thus, contribute to the reduction of water stress.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.
7326.20	Other articles of iron or steel. - Articles of iron or steel wire	Turtle or sea mammal excluder devices, being bar grids designed for incorporation into fishing nets	<p>Turtle or sea mammal excluder devices enable turtles and sea mammals to escape fishing nets and significantly reduce turtle and sea mammal mortality rates during fishing.</p> <p>They serve environmental protection (biodiversity and ecosystems) and resource management purposes.</p>
7326.90	Other articles of iron or steel. - Other	Turtle or sea mammal excluder devices, being bar grids designed for incorporation into fishing nets	<p>Turtle or sea mammal excluder devices enable turtles and sea mammals to escape fishing nets and significantly reduce turtle and sea mammal mortality rates during fishing.</p> <p>They serve environmental protection (biodiversity and ecosystems) and resource management purposes.</p>
7610.90	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns);	Wind turbine towers and parts specially designed for wind turbine towers	<p>Components of wind turbines for the generation of renewable energy.</p> <p>They serve environmental protection and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. – Other		
7615.20	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. - Sanitary ware and parts thereof	Composting toilets	<p>Composting toilets reduce water consumption and wastewater to be treated and enable the cycling of nutrients in the local environment. They can be installed where local sewage or water supply systems are unavailable.</p> <p>They serve environmental protection purposes (wastewater management, soil, ground and surface water), and resource management purposes (stock of water).</p>
7615.20	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. - Sanitary ware and parts thereof	Waterless urinals	<p>Waterless urinals minimise water use and, thus, contribute to the reduction of water stress.</p> <p>They serve environmental protection (wastewater management, soil, groundwater and surface water) and resource management purposes.</p>
7616.99	Other articles of aluminium. - Other: -- Other	Turtle or sea mammal excluders, being bar grids designed for incorporation into fishing nets	<p>Turtle or sea mammal excluder devices enable turtles and sea mammals to escape fishing nets and significantly reduce turtle and sea mammal mortality rates during fishing.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			purposes (biodiversity and ecosystems) and resource management purposes.
8402.11	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Steam or other vapour generating boilers: -- Watertube boilers with a steam production exceeding 45 t per hour	Boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source	Boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.
8402.11	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Steam or other vapour generating boilers: -- Watertube boilers with a steam production exceeding 45 t per hour	Chemical recovery boilers	Chemical recovery boilers use black liquor, a by-product of the pulping process in paper production, to generate electricity, as well as retrieve chemicals used in the pulping process for reuse. They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.
8402.12	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Steam or other vapour generating boilers: -- Watertube boilers with a steam production not exceeding 45 t per hour	Boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source	Boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8402.19	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Steam or other vapour generating boilers: -- Other vapour generating boilers, including hybrid boilers	Boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source	Boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.
8402.20	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Super-heated water boilers	Boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source	Boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.
8402.90	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. - Parts	Parts for use solely or principally with boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source, of subheadings 8402.11, 8402.12, 8402.19 and 8402.20; parts for use solely or principally with chemical recovery boilers of subheading 8402.11	Parts of boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.
8403.10	Central heating boilers other than those of heading 84.02. - Boilers	Boilers, heated by means of wood or other solid biomass or waste, excluding those of a kind capable of using coal as a fuel source	Boilers that use renewable and sustainably sourced biomass fuels for the production of heat and power emit less greenhouse gas than fossil fuel-powered boilers. They serve climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8404.10	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. - Auxiliary plant for use with boilers of heading 84.02 or 84.03		<p>Components of industrial air pollution control plants are used to minimise the release of pollutants into the atmosphere. This equipment is also used to support waste heat recovery processes in waste treatment, or renewable energy resource recovery applications.</p> <p>They serve environmental protection (ambient air, waste management), resource management and climate change adaptation and mitigation purposes.</p>
8404.20	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. - Condensers for steam or other vapour power units		<p>Condensers are used to cool gas streams to temperatures which allow for the removal of contaminants, such as volatile organic compounds (VOC) like benzene.</p> <p>They serve environmental protection purposes (ambient air).</p>
8404.90	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units. - Parts		<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air, waste management), resource management and climate change adaptation and mitigation purposes.</p>
8410.11	Hydraulic turbines, water wheels, and regulators therefor. - Hydraulic		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. Hydro and tidal power are

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	turbines and water wheels : -- Of a power not exceeding 1,000 kW		reliable, clean and renewable sources of electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8410.12	Hydraulic turbines, water wheels, and regulators therefor. - Hydraulic turbines and water wheels: -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. Hydro and tidal power are reliable, clean and renewable sources of electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8410.13	Hydraulic turbines, water wheels, and regulators therefor. - Hydraulic turbines and water wheels: -- Of a power exceeding 10,000 kW		Hydraulic turbines and water wheels are key components used in the production of hydro and tidal power. Hydro and tidal power are reliable, clean and renewable sources of electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8410.90	Hydraulic turbines, water wheels, and regulators therefor. - Parts, including regulators		Hydraulic turbines, water wheels and their parts are key components used in the production of hydro and tidal power. Hydro and tidal power are reliable, clean and renewable sources of electricity.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8412.80	Other engines and motors. - Other	Wind-powered	<p>Components of wind turbines for the generation of renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8412.90	Other engines and motors. - Parts	Parts for use solely or principally with wind-powered engines and motors of subheading 8412.80	<p>Components of wind turbines for the generation of renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8413.60	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. - Other rotary positive displacement pumps		<p>Displacement pumps are used for handling and transport of wastewater or slurries during treatment.</p> <p>They serve environmental protection purposes (wastewater management).</p>
8413.70	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. - Other centrifugal pumps	Pumps with recessed impeller or of agitator type	<p>Sewage pumps are lined to prevent corrosion and are used for handling and transport of wastewater or slurries during treatment.</p> <p>They serve environmental protection purposes (wastewater management).</p>
8413.81	Pumps for liquids, whether or not fitted with a measuring device; liquid	Wind-powered and solar-powered pumps	Water pumps for delivering drinking water to communities and providing water for

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	elevators. - Other pumps; liquid elevators : -- Pumps		small plot irrigation. Solar and wind-powered water pumps emit less greenhouse gas than fossil fuel-powered water pumps. They serve climate change adaptation and mitigation purposes.
8414.10	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters. - Vacuum pumps		Air handling equipment used in the transport or extraction of polluted air, corrosive gases or dust. It serves environmental protection purposes (ambient air).
8414.59	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters. - Fans: -- Other	Diffused or surface aeration systems, incorporating blowers or fans, of a kind used for the oxygenation of water	Air handling equipment used in the transport or extraction of polluted air, corrosive gases or dust. It serves environmental protection purposes (ambient air).
8414.80	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters. - Other	Refrigerant recovery units	Refrigerant recovery units are used to recover refrigerants (including CFCs, HCFCs and HFCs) from refrigeration and air conditioning equipment, thus preventing emissions of these refrigerants to the atmosphere. CFCs, HCFCs and HFCs are ozone-depleting substances and some are potent greenhouse gases. It serves environmental protection (ambient

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			air) and climate change adaptation and mitigation purposes.
8414.90	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. - Parts	Parts for use solely or principally with vacuum pumps of subheading 8414.10; parts for use solely or principally with diffused or surface aeration systems, incorporating blowers or fans, of a kind used for the oxygenation of water of subheading 8414.59; parts for use solely or principally with refrigerant recovery units of subheading 8414.80	Parts of air handling equipment used in the transport or extraction of polluted air, corrosive gases or dust. It serves environmental protection purposes (ambient air).
8415.10	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”	Incorporating photovoltaic cells that provide not less than 70 % of the energy required to power the machine	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.
8415.81	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Incorporating a refrigerating unit and a valve for	Incorporating photovoltaic cells that provide not less than 70 % of the energy required to power the machine	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	reversal of the cooling/heat cycle (reversible heat pumps)		
8415.81	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Incorporating a hydrothermal heat pump	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.
8415.81	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Incorporating a ground-source heat pump	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.
8415.81	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Incorporating a refrigerating unit and a valve for	Incorporating an air-source heat pump	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	reversal of the cooling/heat cycle (reversible heat pumps)		
8415.82	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Other, incorporating a refrigerating unit	Incorporating photovoltaic cells that provide not less than 70 % of the energy required to power the machine	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.
8415.83	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. - Other: -- Not incorporating a refrigerating unit	Incorporating photovoltaic cells that provide not less than 70 % of the energy required to power the machine	Air conditioning machines of a design using renewable energy for running the machine or with particular efficiency, thereby reducing the external energy input. They serve climate change adaptation and mitigation purposes.
8416.20	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. - Other furnace burners, including combination burners	Low NOx burners	Low NOx burners significantly reduce nitrogen oxide emissions from boilers and process heaters. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8416.20	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. -	Self-recuperative burners	Self-recuperative burners integrate a heat exchanger to preheat the combustion air, reducing consumption and emissions of CO2 and NOx.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	Other furnace burners, including combination burners		They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8416.90	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. - Parts	Parts for use solely or principally with low NOx burners of subheading 8416.20; parts for use solely or principally with self-recuperative burners of subheading 8416.20	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8417.80	Industrial or laboratory furnaces and ovens, including incinerators, non-electric. - Other	Waste incinerators	<p>Waste incinerators, in conjunction with the appropriate emissions control technologies, can provide a responsible waste management solution for communities and are used in waste-to-energy systems.</p> <p>They serve environmental protection (ambient air and waste management), resource management and climate change adaptation and mitigation purposes.</p>
8417.90	Industrial or laboratory furnaces and ovens, including incinerators, non-electric. - Parts	Parts for use solely or principally with waste incinerators of subheading 8417.80	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air and waste management), resource management and climate change adaptation and mitigation purposes.</p>
8418.61	Refrigerators, freezers and other refrigerating or freezing equipment,	Hydrothermal heat pumps	Hydrothermal heat pumps utilize moderate temperatures in surface water to reduce the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	electric or other; heat pumps other than air conditioning machines of heading 84.15. - Other refrigerating or freezing equipment; heat pumps: -- Heat pumps other than air conditioning machines of heading 84.15		operational costs of heating and cooling systems to boost energy efficiency. They serve resource management and climate change adaptation and mitigation purposes.
8418.61	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. - Other refrigerating or freezing equipment; heat pumps: -- Heat pumps other than air conditioning machines of heading 84.15	Heat pumps of compression-type	Compression type heat pumps transfer the heat available in land, air and water masses to either heat or cool buildings. They serve resource management and climate change adaptation and mitigation purposes.
8418.61	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. - Other refrigerating or freezing equipment; heat pumps: -- Heat pumps other than air conditioning machines of heading 84.15	Air-source heat pumps	Aerothermal heat pumps utilize-moderate temperatures in the ambient air to reduce the operational costs of heating and cooling systems to boost energy efficiency. They serve resource management and climate change adaptation and mitigation purposes.
8418.61	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. - Other refrigerating	Ground-source heat pumps	Ground-source heat pumps utilize the moderate temperatures in the ground to reduce the operational costs of heating and cooling systems and boost efficiency.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	or freezing equipment; heat pumps: -- Heat pumps other than air conditioning machines of heading 84.15		They serve resource management and climate change adaptation and mitigation purposes.
8418.99	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. - Parts: -- Other		The environmental benefits of the parts correspond to those of the respective environmental goods. They serve resource management and climate change adaptation and mitigation purposes.
8419.12	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Instantaneous or storage water heaters, non-electric: -- Solar water heaters		Solar water heaters use solar thermal energy to heat water, producing no pollution or carbon emissions. Use of solar water heating displaces the burning of other, pollution-creating fuels. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8419.39	Machinery, plant or laboratory equipment, whether or not	Sewage sludge dryers	Sewage sludge dryers help convert sewage sludge into useful products, such as

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Dryers: -- Other		fertilisers, compost or a fuel source. Sludge drying significantly reduces the volume and weight of the sludge so that it is easier to recover. They serve environmental protection purposes (wastewater and waste management).
8419.40	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Distilling or rectifying plant	Gas refinement equipment	Biogas refinement equipment removes contaminants from raw biogas so that it may be used effectively. Biogas reactors degrade organic matter to produce biogas, which can be combusted to generate electricity and heat, or can be processed into renewable natural gas and transportation fuels. It serves climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8419.40	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Distilling or rectifying plant	Solvent recycling plants	<p>Solvent recycling plants allows for the recovery and reuse of solvents, such as the solvents used in the printing, painting or dry cleaning industries.</p> <p>They serve environmental protection (wastewater management) and resource management purposes.</p>
8419.40	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water	Desalination systems	<p>Desalination plants remove salt from water and are particularly important in conditions of water scarcity. Proper disposal of by-products is also required.</p> <p>They serve resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	heaters, non-electric. - Distilling or rectifying plant		
8419.60	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Machinery for liquefying air or other gases		<p>Machinery under this subheading (of a kind not including HFC/HCFCs) is used to separate and remove pollutants through condensation.</p> <p>It serves environmental protection purposes (ambient air).</p>
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a	Vapor compression evaporators	<p>Vapor compression evaporators increase the efficiency of industrial processes by allowing leftover waste heat from vapor streams to be reused. Vapor compression evaporators are also used to produce clean water.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other		
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other	Desorbers	<p>Thermal desorbers are an environmental remediation technology that utilizes heat to increase the volatility of contaminants such that they can be removed from the solid matrix (typically soil, sludge or filter cake).</p> <p>They serve environmental protection purposes (wastewater, soil, groundwater, and surface water).</p>
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling,	Autoclaves	Autoclaves for the pre-disposal treatment and sterilization of waste material, such as pathogenic hospital waste. These machines neutralize potentially infectious agents by utilizing pressurized steam and superheated water.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other		They serve environmental protection purposes (waste).
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other	Gas refinement equipment	Biogas refinement equipment removes contaminants from raw biogas so that it may be used effectively. Biogas reactors degrade organic matter to produce biogas, which can be combusted to generate electricity and heat, or can be processed into renewable natural gas and transportation fuels. It serves climate change adaptation and mitigation purposes.
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment	Refrigerant recycling and reclaiming units	Refrigerant recovery units are used to recover refrigerants (including CFCs, HCFCs and HFCs) from refrigeration and air conditioning equipment, thus preventing

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other		emissions of these refrigerants to the atmosphere. CFCs, HCFCs and HFCs are ozone-depleting substances and some are potent greenhouse gases. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other	Anaerobic digestors	Anaerobic digesters break down biodegradable material to create biogas, which can be combusted to generate electricity and heat, or can be processed into renewable natural gas and transportation fuels. They serve climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8419.89	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Other machinery, plant and equipment: -- Other	Wet cooling towers	Wet cooling towers act as highly efficient air scrubbers by collecting particles from the surrounding environment into the cooling water. They serve environmental protection purposes (ambient air).
8419.90	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes;	Parts for use solely or principally with solar water heaters of subheading 8419.12; parts for use solely or principally with sewage sludge dryers of subheading 8419.39; parts for use solely or principally with gas refinement equipment of subheadings 8419.40 and 8419.89; parts for use solely or principally with solvent recycling plants of subheading 8419.40; parts for use solely or principally with desalination systems of subheading 8419.40; parts for use solely or principally with machinery for liquefying air or other gases of subheading 8419.60;	The environmental benefits of the parts correspond to those of the respective environmental goods. They serve environmental protection (ambient air, wastewater, waste, soil, groundwater and surface water), resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	instantaneous or storage water heaters, non-electric. - Parts	parts for use solely or principally with vapor compression evaporators of subheading 8419.89; parts for use solely or principally with desorbers of subheading 8419.89; parts for use solely or principally with autoclaves of subheading 8419.89; parts for use solely or principally with refrigerant recycling and reclaiming units of subheading 8419.89; parts for use solely or principally with anaerobic digestors of subheading 8419.89; parts for use solely or principally with wet cooling towers of subheading 8419.89	
8421.19	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Centrifuges, including centrifugal dryers: -- Other	Oil skimmers	Equipment used to remove oil floating on water, such as for oil spill remediation. It serves environmental protection purposes (groundwater, surface water, biodiversity and ecosystems).
8421.19	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Centrifuges, including centrifugal dryers: -- Other	Sludge dewatering centrifuges	Sludge dewatering centrifuges help convert sludge into useful products, such as fertilisers, compost or a fuel source by enabling the solid-liquid separation. They serve environmental protection (wastewater and waste management).
8421.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Filtering or purifying		This subheading includes a wide range of essential water and wastewater treatment technologies, including UV water purifiers, ozone generators, reverse osmosis systems and filters, as well as desalination systems.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	machinery and apparatus for liquids: -- For filtering or purifying water		They serve environmental protection (wastewater, groundwater, surface water, biodiversity, ecosystems and research and development for environmental protection) and resource management purposes.
8421.29	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Filtering or purifying machinery and apparatus for liquids: -- Other	Sludge dewatering machinery	Sludge dewatering machinery help convert sludge into useful products, such as fertilisers, compost or a fuel source by enabling the solid-liquid separation. They serve environmental protection (wastewater and waste management).
8421.29	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Filtering or purifying machinery and apparatus for liquids: -- Other	Refrigerant recovery and recycling units	Refrigerant recovery units are used to recover refrigerants (including CFCs, HCFCs and HFCs) from refrigeration and air conditioning equipment, thus preventing emissions of these refrigerants to the atmosphere. CFCs, HCFCs and HFCs are ozone-depleting substances and some are potent greenhouse gases. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8421.32	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Filtering or purifying machinery and apparatus for gases: --		Filtering and purifying machinery used for the removal of Volatile Organic Compounds, solid or liquid particles in gases.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines		They serve environmental protection purposes (ambient air).
8421.39	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Filtering or purifying machinery and apparatus for gases: -- Other		Filtering and purifying machinery used for the removal of Volatile Organic Compounds, solid or liquid particles in gases. They serve environmental protection purposes (ambient air).
8421.91	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Parts: -- Of centrifuges, including centrifugal dryers	Parts for use solely or principally with oil skimmers of subheading 8421.19; parts for use solely or principally with sludge dewatering centrifuges of subheading 8421.19	The environmental benefits of the parts correspond to those of the respective environmental goods. They serve environmental protection purposes (wastewater and waste management).
8421.99	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. - Parts: -- Other	Parts for use solely or principally with machinery and apparatus for filtering or purifying water of subheading 8421.21; parts for use solely or principally with sludge dewatering machinery of subheading 8421.29; parts for use solely or principally with refrigerant recovery and recycling units of subheading 8421.29; parts for use solely or principally with catalytic converters or particulate filters for purifying or filtering exhaust gases from internal combustion engines of subheading 8421.32; parts for use solely or principally with filtering or	The environmental benefits of the parts correspond to those of the respective environmental goods. They serve environmental protection (wastewater, groundwater, surface water, biodiversity, ecosystems and research and development for environmental protection) and resource management purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
		purifying machinery and apparatus for gases of subheading 8421.39	
8424.82	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. - Other appliances: -- Agricultural or horticultural	Variable rate irrigation systems	<p>Precision variable rate irrigation allows different amounts of water to be applied along any part of the length of the irrigator at any one time, thereby maximising resource efficiency through increased yields, while also reducing nutrient leaching and water loss.</p> <p>It serves environmental protection (soil, groundwater, surface water, biodiversity, ecosystems and landscape) and resource management purposes.</p>
8424.90	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines. – Parts	Parts for use solely or principally with variable rate irrigation systems of subheading 8424.82	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (soil, groundwater, surface water, biodiversity, ecosystems and landscape) and resource management purposes.</p>
8474.10	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste,		Sorting machines are used to wash and sort mineral substances, so that they can be recycled and re-used. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. - Sorting, screening, separating or washing machines		circular economy. They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.
8474.20	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. - Crushing or grinding machines		Crushing/grinding machines are used for solid and hazardous waste management for recycling. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy. They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.
8474.90	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in	Parts for use solely or principally with sorting, screening, separating or washing machines of subheading 8474.10; parts for use solely or principally with crushing or grinding machines of subheading 8474.20	The environmental benefits of the parts correspond to those of the respective environmental goods. They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	powder or paste form; machines for forming foundry moulds of sand. – Parts		
8477.51	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. - Other machinery for moulding or otherwise forming: -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	For retreading pneumatic tyres	<p>This equipment is used for recycling waste tyres. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill capacity. Recycling is a central aspect of a circular economy.</p> <p>They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
8481.10	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. - Pressure-reducing valves	Furnace modulating gas valves	<p>Modulating gas valves automatically regulate the heat generated by the furnace. As furnaces having these valves only generate as much heat as is needed, they reduce energy consumption and lead to lower greenhouse gas emissions.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8481.10	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. - Pressure-reducing valves	Electronic expansion valves	Electronic expansion valves are devices that are used to accurately control the flow of refrigerant into the evaporator of air conditioners, heat pumps, and other equipment that follow the refrigeration cycle. They increase the efficiency of the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>systems and reduce energy consumption and lead to lower greenhouse gas emissions.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8481.80	<p>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</p> <p>- Other appliances</p>	Thermostatic radiator valves	<p>Thermostatic radiator valves are self-regulating valves fitted to hot water heating system radiators, to control the temperature of a room by changing the flow of hot water to the radiator. Because these valves only use heat when needed, they reduce the energy consumption and lead to lower greenhouse gas emissions.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8482.10	Ball or roller bearings. - Ball bearings	Ball bearings, of a kind used in wind turbines, of a diameter not less than 2,150 mm but not exceeding 4,000 mm	<p>Parts of wind turbines to produce renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8482.30	Ball or roller bearings. - Spherical roller bearings	Spherical roller bearings, of a kind used in wind turbines, of a diameter not less than 1,150 mm but not exceeding 4,000 mm	<p>Parts of wind turbines to produce renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). - Transmission shafts (including cam shafts and crank shafts) and cranks	Transmission shafts, of a kind used in wind turbines, with weight of at least 12,500 kg but not exceeding 13,300 kg	Parts of wind turbines to produce renewable energy. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8483.30	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Water-lubricated stern tube shaft bearing	Water lubricated bearings are an environmentally preferable alternative to oil lubricated bearings. They serve environmental protection (soil, groundwater, surface water) and resource management purposes.
8483.40	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque	Gearboxes of a kind used in wind turbines	Parts of wind turbines to produce renewable energy. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
8483.40	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	Dual-axis slewing drives designed solely or principally for solar concentrator systems	<p>Parts of concentrated solar systems for the generation of renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8483.60	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque	Clutches and shaft couplings of a kind used in wind turbines	<p>Parts of wind turbines to produce renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). - Clutches and shaft couplings (including universal joints)		
8486.10	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories. - Machines and apparatus for the manufacture of boules or wafers	For the manufacture of photovoltaic wafers	<p>Machinery for the manufacturing of photovoltaic wafers for the generation of renewable energy.</p> <p>It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8486.20	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories. - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	For the manufacture of photovoltaic cells, modules and panels	<p>Machinery for the manufacturing of photovoltaic wafers for the generation of renewable energy.</p> <p>It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8486.90	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules	Parts and accessories for use solely or principally with machines and apparatus for the manufacture of photovoltaic wafers of	The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories. - Parts and accessories	subheading 8486.10; parts and accessories for use solely or principally with machines and apparatus for the manufacture of photovoltaic cells, modules and panels of subheading 8486.20	They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.51	Electric motors and generators (excluding generating sets). - Other AC motors, multi-phase: -- Of an output not exceeding 750 W	Motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014)	Highly energy-efficient electric motors use less energy for the same output. They serve resource management and climate change adaptation and mitigation purposes.
8501.52	Electric motors and generators (excluding generating sets). - Other AC motors, multi-phase: -- Of an output exceeding 750 W but not exceeding 75 kW	Motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014)	Highly energy-efficient electric motors use less energy for the same output. They serve resource management and climate change adaptation and mitigation purposes.
8501.53	Electric motors and generators (excluding generating sets). - Other AC motors, multi-phase: -- Of an output exceeding 75 kW	Motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014)	Highly energy-efficient electric motors use less energy for the same output. They serve resource management and climate change adaptation and mitigation purposes.
8501.61	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output not exceeding 75 kVA	Superconducting generators	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			(ambient air) and climate change adaptation and mitigation purposes.
8501.61	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output not exceeding 75 kVA	For wind-powered generating sets	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.62	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 75 kVA but not exceeding 375 kVA	For wind-powered generating sets	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.62	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 75 kVA but not exceeding 375 kVA	Superconducting generators	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.63	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 375 kVA but not exceeding 750 kVA	Superconducting generators	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8501.63	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 375 kVA but not exceeding 750 kVA	For wind-powered generating sets	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.64	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 750 kVA	Superconducting generators	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.64	Electric motors and generators (excluding generating sets). - AC generators (alternators), other than photovoltaic generators: -- Of an output exceeding 750 kVA	For wind-powered generating sets	AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.71	Electric motors and generators (excluding generating sets). - Photovoltaic DC generators: -- Of an output not exceeding 50 W		DC generators are used to convert clean and renewable energy, including from photovoltaic systems, into usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.72	Electric motors and generators (excluding generating sets). -		DC generators are used to convert clean and renewable energy, including from

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	Photovoltaic DC generators: -- Of an output exceeding 50 W		photovoltaic systems, into usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8501.80	Electric motors and generators (excluding generating sets). - Photovoltaic AC generators		AC generators are used for the conversion of clean and renewable energy to usable electricity. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8502.31	Electric generating sets and rotary converters. - Other generating sets: -- Wind-powered		Generating sets for the production of energy from renewable sources. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8502.39	Electric generating sets and rotary converters. - Other generating sets: -- Other	Hydraulic, magnetic flywheel, ocean, wave, tidal and solar thermal generation sets	Generating sets for the production of energy from renewable sources. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	Parts for use solely or principally with motors that meet or exceed the requirements of efficiency class IE4 of the Norm IEC 60034-30-1 (2014) of subheadings 8501.51, 8501.52 and 8501.53; parts for use solely or principally with superconducting generators	The environmental benefits of the parts correspond to those of the respective environmental goods. They serve environmental protection

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
		of subheadings 8501.61, 8501.62, 8501.63 and 8501.64; parts for use solely or principally with generators for wind-powered generating sets of subheadings 8501.61, 8501.62, 8501.63 and 8501.64; parts for use solely or principally with photovoltaic DC generators of subheadings 8501.71 and 8501.72; parts for use solely or principally with photovoltaic AC generators of subheading 8501.80; parts for use solely or principally with wind-powered generating sets of subheading 8502.31; parts for use solely or principally with hydraulic, magnetic flywheel, ocean, wave, tidal and solar thermal generation sets of subheading 8502.39	(ambient air) and climate change adaptation and mitigation purposes.
8504.21	Electrical transformers, static converters (for example, rectifiers) and inductors. - Liquid dielectric transformers: -- Having a power handling capacity not exceeding 650 kVA	Amorphous-core transformers	Amorphous-core transformers have lower no load loss than other transformers, which saves energy and thus also leads to lower greenhouse gas emissions. Amorphous core-transformers are also components used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.22	Electrical transformers, static converters (for example, rectifiers) and inductors. - Liquid dielectric	Amorphous-core transformers	Amorphous-core transformers have lower no load loss than other transformers, which saves energy and thus also leads to lower

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	transformers: -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		greenhouse gas emissions. Amorphous core-transformers are also components used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.23	Electrical transformers, static converters (for example, rectifiers) and inductors. - Liquid dielectric transformers: -- Having a power handling capacity exceeding 10,000 kVA		Parts used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.31	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity not exceeding 1 kVA		Parts used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.32	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		Parts used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.33	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity	Superconducting transformers	Superconducting transformers are lighter and more energy efficient than conventional power transformers.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	exceeding 16 kVA but not exceeding 500 kVA		They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.33	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	Amorphous-core transformers	Amorphous-core transformers have lower no load loss than other transformers, which saves energy and thus also leads to lower greenhouse gas emissions. Amorphous core-transformers are also components used in renewable energy machinery, plants and grids. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.34	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity exceeding 500 kVA	Superconducting transformers	Superconducting transformers are lighter and more energy efficient than conventional power transformers. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8504.34	Electrical transformers, static converters (for example, rectifiers) and inductors. - Other transformers: - - Having a power handling capacity exceeding 500 kVA	Amorphous-core transformers	Amorphous-core transformers have lower no load loss than other transformers, which saves energy and thus also leads to lower greenhouse gas emissions. Amorphous core-transformers are also components used in renewable energy machinery, plants and grids. They serve environmental protection

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			(ambient air) and climate change adaptation and mitigation purposes.
8504.40	Electrical transformers, static converters (for example, rectifiers) and inductors. - Static converters		<p>Static converters convert solar energy into electricity and can be used to convert DC current from the solar cells into conventional AC electricity which powers household and office products. They are also used in other renewable energy generation applications.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8504.90	Electrical transformers, static converters (for example, rectifiers) and inductors. - Parts	Parts for use solely or principally with amorphous-core transformers of subheadings 8504.21, 8504.22, 8504.33 and 8504.34; parts for use solely or principally with transformers of subheadings 8504.23, 8504.31 and 8504.32; parts for use solely or principally with superconducting transformers of subheadings 8504.33 and 8504.34; parts for use solely or principally with static converters of subheading 8504.40	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8505.90	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-	Electro-magnets with a primary coil of superconducting wire	Electro-magnets to remove metal content from waste for recycling. Recycling results in lower pressure on natural resources, less mining waste, energy savings, reduced greenhouse gas emissions, reduced pressure on disposal facilities and preserves landfill

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Other, including parts		<p>capacity. Recycling is a central aspect of a circular economy.</p> <p>They serve environmental protection (waste management), resource management and climate change adaptation and mitigation purposes.</p>
8507.20	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Other lead-acid accumulators		<p>Electric accumulators serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8507.30	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Nickel-cadmium		<p>Electric accumulators serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8507.50	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Nickel-metal hydride		<p>Electric accumulators serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve climate change adaptation and mitigation purposes.
8507.60	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Lithium-ion		<p>Electric accumulators serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8507.80	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Other accumulators	Other than nickel-iron accumulators	<p>Electric accumulators serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8507.90	Electric accumulators, including separators therefor, whether or not rectangular (including square). - Parts		<p>Electric accumulators and their parts serve as an energy storage. Energy storage systems are important for renewable energy systems to bridge gaps between energy demand and production.</p> <p>They serve climate change adaptation and mitigation purposes.</p>
8512.10	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind		Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	used for cycles or motor vehicles. - Lighting or visual signalling equipment of a kind used on bicycles		sector as well as reducing air pollution. They serve environmental protection (ambient air; noise, light and vibration abatement) and climate change adaptation and mitigation purposes.
8512.20	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. - Other lighting or visual signalling equipment	Designed for use solely with light-emitting diode (LED) light sources	LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.
8513.10	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12. - Lamps	Incorporating photovoltaic cells, modules, or panels, or presented with detachable photovoltaic cells, modules, or panels designed for recharging the energy source of the lamp	LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.
8514.19	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Resistance heated furnaces and ovens: -- Other	Waste-to-energy combustion systems	Waste-to-energy systems use solid waste to produce usable heat and energy. They serve environmental protection (ambient air, waste management) and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8514.19	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Resistance heated furnaces and ovens: -- Other	Heat or catalytic incinerators	Heat or catalytic incinerators for the destruction of pollutants (such as Volatile Organic Compounds) by heating polluted air and oxidation of organic components. They serve environmental protection (waste management) and climate change adaptation and mitigation purposes.
8514.20	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Furnaces and ovens functioning by induction or dielectric loss	Waste-to-energy combustion systems	Waste-to-energy systems use solid waste to produce usable heat and energy. They serve environmental protection (ambient air, waste management) and climate change adaptation and mitigation purposes.
8514.20	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Furnaces and ovens functioning by induction or dielectric loss	Heat or catalytic incinerators	Heat or catalytic incinerators for the destruction of pollutants (such as Volatile Organic Compounds) by heating polluted air and oxidation of organic components. They serve environmental protection (waste management) and climate change adaptation and mitigation purposes.
8514.39	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory	Waste-to-energy combustion systems	Waste-to-energy systems use solid waste to produce usable heat and energy. They serve environmental protection

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	equipment for the heat treatment of materials by induction or dielectric loss. - Other furnaces and ovens: -- Other		(ambient air, waste management) and climate change adaptation and mitigation purposes.
8514.39	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Other furnaces and ovens: -- Other	Waste disposal systems	Waste disposal systems for the destruction of pollutants (such as Volatile Organic Compounds) by heating polluted air and oxidation of organic components. They serve environmental protection purposes (ambient air, waste management).
8514.40	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. - Other equipment for the heat treatment of materials by induction or dielectric loss	Waste-to-energy combustion systems	Waste-to-energy systems use solid waste to produce usable heat and energy. They serve environmental protection (ambient air, waste management) and climate change adaptation and mitigation purposes.
8517.62	Telephone sets, including telephones for cellular networks or other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception	Energy usage data transmitters	These transmitters send energy usage data from appliances to a central monitoring unit that enables households/businesses to better track their energy consumption, while facilitating better communication between energy consumers and utilities. They serve resource management and

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	apparatus of heading 84.43, 85.25, 85.27 or 85.28. - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network: -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		climate change adaptation and mitigation purposes.
8526.91	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. - Other: -- Radio navigational aid apparatus	Global navigation satellite system (GNSS) apparatus	<p>Instruments and appliances used to measure the ozone layer, landslide, ground subsidence and to monitor, measure and assist planning for natural risks such as earthquakes, cyclones, tsunamis etc.</p> <p>They serve environmental protection purposes (research and development and other activities).</p>
8529.10	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	For use solely or principally with global navigation satellite systems (GNSS) apparatus of subheading 8526.91	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection purposes (research and development and other activities).</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8529.90	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28. - Other	For use solely or principally with global navigation satellite systems (GNSS) apparatus of subheading 8526.91	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection purposes (research and development and other activities).</p>
8530.10	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). - Equipment for railways or tramways		<p>Railway-based transport systems have a larger transport capacity than road transport and have lower greenhouse gas emissions.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8530.90	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). – Parts	Parts of goods of subheading 8530.10	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8531.20	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Of fume hood monitors	<p>Monitors used in conjunction with fume hoods to monitor air flow out of toxic environments.</p> <p>They serve environmental protection purposes (ambient air).</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8531.20	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Energy monitoring unit	<p>Energy monitoring units (EMU) display real-time energy use, pricing and billing data, and other utility-mandated information, which is communicated to the EMU from a linked smart meter.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8531.20	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Incorporating light-emitting diodes (LED)	<p>LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8536.50	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. - Other switches	Motion sensor switches	<p>Motion sensor switches support energy savings by efficient operation of lights and other appliances which are switched on and off according to effective use.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8536.50	Electrical apparatus for switching or protecting electrical circuits, or for	Differential pressure switches	Differential pressure switches support energy savings by efficient operation of

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. - Other switches		lights and other appliances which are switched on and off according to effective use. They serve resource management and climate change adaptation and mitigation purposes.
8536.90	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. - Other apparatus		Highly energy efficient switches used to control smart-grids and handle intermittent energy generation from renewables. They serve resource management and climate change adaptation and mitigation purposes.
8537.10	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading	Solar tracking controllers	Solar tracking controllers are key components of in solar energy systems, helping to generate renewable energy. It serves environmental protection (ambient air) and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	85.17. - For a voltage not exceeding 1,000 V		
8539.49	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources. - Ultra-violet or infra-red lamps; arc-lamps: -- Other	Ultra-violet lamps	<p>Ultra-violet (UV) lamps are used in UV water disinfection systems for the non-chemical water purification.</p> <p>They serve environmental protection (soil, groundwater, and surface water) and resource management purposes.</p>
8539.51	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources. - Light-emitting diode (LED) light sources: -- Light-emitting diode (LED) modules		<p>LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8539.52	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources. - Light-emitting diode (LED) light sources: -- Light-emitting diode (LED) lamps		<p>LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8541.10	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not		<p>These products are designed to reduce energy consumption.</p> <p>They serve resource management and</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Diodes, other than photosensitive or light-emitting diodes (LED)		climate change adaptation and mitigation purposes.
8541.21	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Transistors, other than photosensitive transistors: -- With a dissipation rate of less than 1 W		These products are designed to reduce energy consumption. They serve resource management and climate change adaptation and mitigation purposes.
8541.29	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes		These products are designed to reduce energy consumption. They serve resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	(LED); mounted piezo-electric crystals. - Transistors, other than photosensitive transistors: -- Other		
8541.30	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Thyristors, diacs and triacs, other than photosensitive devices		<p>These products are designed to reduce energy consumption.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8541.41	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up		<p>Parts of photovoltaic cell, modules and panels used to generate renewable solar energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	into panels; light-emitting diodes (LED): -- Light-emitting diodes		
8541.42	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): -- Photovoltaic cells not assembled in modules or made up into panels		<p>Parts of photovoltaic cell, modules and panels used to generate renewable solar energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8541.43	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric		<p>Parts of photovoltaic cell, modules and panels used to generate renewable solar energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	crystals. - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): -- Photovoltaic cells assembled in modules or made up into panels		
8541.90	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals. - Parts	Parts for use solely or principally with diodes of subheading 8541.10; parts for use solely or principally with transistors of subheadings 8541.21 and 8541.29; parts for use solely or principally with thyristors, diacs and triacs of subheading 8541.30; parts for use solely or principally with light-emitting diodes of subheading 8541.41; parts for use solely or principally with photovoltaic cells, modules or panels of subheadings 8541.42 and 8541.43	Parts of the environmental goods covered with the associated environmental benefits. They serve environmental protection (ambient air), resource management and climate change adaptation and mitigation purposes.
8542.31	Electronic integrated circuits. - Electronic integrated circuits: -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Designed solely or principally for heliostat control units	Heliostat control units for operating concentrated solar photovoltaic systems (CSPV), which convert sunlight into renewable electricity for on-site use or for distribution through the electric grid. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8543.30	Electrical machines and apparatus, having individual functions, not	Electrolysers	Electrolysers for the production of hydrogen through electrolysis. Hydrogen is an enabler

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	specified or included elsewhere in this Chapter. - Machines and apparatus for electroplating, electrolysis or electrophoresis		<p>for the development of widespread renewable energy technologies that are cleaner and more efficient than fossil fuel powered alternatives.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8543.30	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. - Machines and apparatus for electroplating, electrolysis or electrophoresis	Sodium hypochlorite generators	<p>Electrolysers for the production of hydrogen through electrolysis. Hydrogen is an enabler for the development of widespread renewable energy technologies that are cleaner and more efficient than fossil fuel powered alternatives.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
8543.70	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. - Other machines and apparatus	Ultra-violet disinfection equipment	<p>Ultra-violet (UV) systems can be used in conjunction with sediment and carbon filters to create pure drinking water. UV light is extremely effective in killing and eliminating bacteria, yeasts, viruses, moulds and other harmful organisms.</p> <p>They serve environmental protection (soil, groundwater, and surface water) and resource management purposes.</p>
8543.70	Electrical machines and apparatus, having individual functions, not	Ozone generating equipment	Ozone water disinfection can be used as an alternative to chlorine for water disinfection.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	specified or included elsewhere in this Chapter. - Other machines and apparatus		It serves environmental protection (soil, groundwater, and surface water) and resource management purposes.
8543.90	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. - Parts	Parts for use solely or principally with electrolyzers of subheading 8543.30; parts for use solely or principally with sodium hypochlorite generators of subheading 8543.30; parts for use solely or principally with ultraviolet disinfection equipment of subheading 8543.70; parts for use solely or principally with ozone generating equipment of subheading 8543.70	<p>The environmental benefits of the parts correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water), resource management and climate change adaptation and mitigation purposes.</p>
8544.60	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. - Other electric conductors, for a voltage exceeding 1,000 V	High temperature superconductors	<p>High temperature superconducting (HTS) cables which carry electrical currents with effectively zero resistance.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
8601.10	Rail locomotives powered from an external source of electricity or by electric accumulators. - Powered from an external source of electricity		<p>Railway-based transport systems have a larger transport capacity than road transport and have lower greenhouse gas emissions.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			(ambient air) and climate change adaptation and mitigation purposes.
8601.20	Rail locomotives powered from an external source of electricity or by electric accumulators. - Powered by electric accumulators		Railway-based transport systems have a larger transport capacity than road transport and have lower greenhouse gas emissions. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8603.10	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04. - Powered from an external source of electricity		Railway-based transport systems have a larger transport capacity than road transport and have lower greenhouse gas emissions. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8608.00	Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Rail vibration absorbers	Railway-based transport systems have a larger transport capacity than road transport and have lower greenhouse gas emissions. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
8701.10	Tractors (other than tractors of heading 87.09). - Single axle tractors	With only electric motor for propulsion	Electric-powered vehicles provide an environmentally friendly, low-carbon mode

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8701.24	Tractors (other than tractors of heading 87.09). - Road tractors for semi-trailers: -- With only electric motor for propulsion		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8701.30	Tractors (other than tractors of heading 87.09). - Track-laying tractors	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8701.91	Tractors (other than tractors of heading 87.09). - Other, of an engine power: -- Not exceeding 18 kW	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8701.92	Tractors (other than tractors of heading 87.09). - Other, of an engine power: -- Exceeding 18 kW but not exceeding 37 kW	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8701.93	Tractors (other than tractors of heading 87.09). - Other, of an engine power: -- Exceeding 37 kW but not exceeding 75 kW	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8701.94	Tractors (other than tractors of heading 87.09). - Other, of an engine power: -- Exceeding 75 kW but not exceeding 130 kW	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			(ambient air, noise) and climate change adaptation and mitigation purposes.
8701.95	Tractors (other than tractors of heading 87.09). - Other, of an engine power: -- Exceeding 130 kW	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8702.40	Motor vehicles for the transport of ten or more persons, including the driver. - With only electric motor for propulsion		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8703.10	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. - Vehicles specially designed for travelling on snow; golf cars and similar vehicles	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8703.80	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. - Other vehicles, with only electric motor for propulsion		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8704.10	Motor vehicles for the transport of goods. - Dumpers designed for off-highway use	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8704.60	Motor vehicles for the transport of goods. - Other with only electric motor for propulsion		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8705.10	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for	With only electric motor for propulsion	Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). - Crane lorries		greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8705.20	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). - Mobile drilling derricks	With only electric motor for propulsion	Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8705.30	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). - Fire fighting vehicles	With only electric motor for propulsion	Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8705.40	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper	With only electric motor for propulsion	Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	lorries, spraying lorries, mobile workshops, mobile radiological units). - Concrete-mixer lorries		They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8705.90	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). – Other	With only electric motor for propulsion	<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8709.11	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. - Vehicles: -- Electrical		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8711.60	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. - With electric motor for propulsion		<p>Electric-powered vehicles provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8714.91	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Frames and forks, and parts thereof	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8714.92	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Wheel rims and spokes	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8714.93	Parts and accessories of vehicles of headings 87.11 to 87.13.- Other: -- Hubs, other than coaster braking	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	hubs and hub brakes, and freewheel sprocket-wheels		greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8714.94	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8714.95	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Saddles	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution. They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8714.96	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Pedals and crank-gear, and parts thereof	Crank-gear of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.
8714.99	Parts and accessories of vehicles of headings 87.11 to 87.13. - Other: -- Other	Of cycles of heading 87.12 or cycles fitted with an auxiliary electric motor of heading 87.11	<p>Bicycles and their parts provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8901.10	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Rechargeable battery powered vessels (solely or principally)	<p>Electric-powered vessels provide an environmentally friendly, low-carbon mode of transportation, contributing to lowering greenhouse gas emissions in the transport sector as well as reducing air pollution.</p> <p>They serve environmental protection (ambient air, noise) and climate change adaptation and mitigation purposes.</p>
8907.10	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). - Inflatable rafts	Recovery, absorbent or containment structures for oil, chemicals or similar products	<p>Floating barriers to prevent an oil slick or other types of pollution from reaching sensitive locations or spreading out further.</p> <p>They serve environmental protection (soil, groundwater, surface water, biodiversity, ecosystems and landscape) and resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
8907.90	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). - Other	Litter collecting booms	<p>Litter booms are designed to stretch over the surface of the water to catch floating plastic and other debris as the debris moves downstream.</p> <p>They serve environmental protection (soil, groundwater, surface water, biodiversity, ecosystems and landscape) and resource management purposes.</p>
8907.90	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). - Other	Whale detection buoys	<p>Whale detection buoys are employed to prevent ships from striking and killing whales.</p> <p>They serve environmental protection purposes (biodiversity and ecosystems) and resource management purposes.</p>
8907.90	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). - Other	Recovery, absorbent or containment structures for oil, chemicals or similar products	<p>Floating barriers to prevent an oil slick or other types of pollution from reaching sensitive locations or spreading out further.</p> <p>They serve environmental protection (soil, groundwater, surface water, biodiversity, ecosystems and landscape) and resource management purposes.</p>
9001.90	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical	Solar concentrating or reflecting optical elements	<p>Solar concentrator systems are used to concentrate and intensify solar power to generate renewable energy.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	elements, of any material, unmounted, other than such elements of glass not optically worked. – Other		(ambient air) and climate change adaptation and mitigation purposes.
9002.90	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. - Other	Solar concentrating or reflecting optical elements	<p>Solar concentrator systems are used to concentrate and intensify solar power to generate renewable energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
9013.20	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. - Lasers, other than laser diodes	Carbon dioxide lasers	<p>Carbon dioxide lasers for high-temperature incineration of hazardous waste as well as for decoating and decontamination of surfaces.</p> <p>They serve environmental protection purposes (waste management and other environmental protection activities).</p>
9013.80	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. - Other devices, appliances and instruments	Solar heliostats	<p>Heliostats are an integral component in concentrated solar systems. By constantly adjusting to the sun's movement, heliostats are able to reflect sunlight onto receivers to generate renewable solar energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
9013.90	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere	Parts and accessories for use solely or principally with carbon dioxide lasers of subheading 9013.20; parts and accessories	The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	in this Chapter. - Parts and accessories	for use solely or principally with solar heliostats of subheading 9013.80	They serve environmental protection (ambient air, waste management and other environmental protection activities) and climate change adaptation and mitigation purposes.
9015.80	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. - Other instruments and appliances		Surveying equipment for measuring natural elements and monitoring, measuring and planning for natural risks such as earthquakes, cyclones, and tsunamis. Oceanographic monitoring instruments are also included under this subheading for measuring water temperature or detecting dissolved gases in water, hydrocarbon contamination, and underwater noise. They serve environmental protection purposes (research and development and other environmental protection activities).
9015.90	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. - Parts and accessories	Parts and accessories for use solely or principally with instruments and appliances of subheading 9015.80	The environmental benefits of the parts and accessories correspond to those of the respective environmental goods. They serve environmental protection purposes (research and development and other environmental protection activities).
9025.19	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not,	Industrial thermometers	Industrial thermometers are used to control temperature in important measurement points in power plants, water delivery systems, and other environmental

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	and any combination of these instruments. - Thermometers and pyrometers, not combined with other instruments: -- Other		applications. They serve environmental protection (other environmental protection activities) and resource management purposes.
9025.90	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. - Parts and accessories	Parts and accessories for use solely or principally with industrial thermometers of subheading 9025.19	The environmental benefits of the parts and accessories correspond to those of the respective environmental goods. They serve environmental protection (other environmental protection activities) and resource management purposes.
9026.10	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. - For measuring or checking the flow or level of liquids	Instruments and apparatus for measuring or checking the flow or level of liquids, other than gauges of a kind used as components in motor vehicles	Meters, which monitor and record the level and/or flow of liquids, for the efficient operation of environmental systems such as water and wastewater treatment plants and hydroelectric facilities. They serve environmental protection (other environmental protection activities) and resource management purposes.
9026.20	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14,	Instruments and apparatus for measuring or checking pressure, other than gauges of a kind used as components in motor vehicles	Manometers, which measure pressure, are used in power plants, water delivery systems, and other applications such as monitoring indoor air. They serve environmental protection (other environmental protection activities) and resource management purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	90.15, 90.28 or 90.32. - For measuring or checking pressure		
9026.80	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. - Other instruments or apparatus	Other instruments or apparatus, other than gauges of a kind used as components in motor vehicles	<p>These instruments include heat meters that are used to monitor and measure the distribution of heat from geothermal or biomass district heating systems.</p> <p>They serve environmental protection (other environmental protection activities) and resource management purposes.</p>
9026.90	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. - Parts and accessories	Parts and accessories for use solely or principally with instruments and apparatus of subheadings 9026.10, 9026.20 and 9026.80, excluding parts and accessories of gauges of a kind used as components in motor vehicles	<p>The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (other environmental protection activities) and resource management purposes.</p>
9027.10	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities		<p>Gas analysers are designed to continuously monitor single or multiple gas components, and such an instrument is used to analyse air emissions from automobiles.</p> <p>They serve environmental protection (ambient air, other environmental protection activities) and resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	of heat, sound or light (including exposure meters); microtomes. - Gas or smoke analysis apparatus		
9027.20	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. - Chromatographs and electrophoresis instruments		<p>Gas and liquid chromatographs to monitor and analyse air pollution emissions, ambient air quality, and water quality.</p> <p>Electrophoresis instruments to monitor and analyse materials such as particulates emitted from incinerators or from diesel exhaust.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water and other environmental protection activities) and resource management purposes.</p>
9027.30	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. - Spectrometers, spectrophotometers		<p>Spectrometers are used in a wide range of environmental applications, including to identify and characterise unknown chemicals and in environmental applications to detect toxins and identify trace contaminants. They can also be used for qualitative and quantitative analysis in quality control departments, environmental control, water management, food processing, agriculture and weather monitoring.</p> <p>They serve environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	and spectrographs using optical radiations (UV, visible, IR)		(ambient air, soil, groundwater, and surface water and other environmental protection activities) and resource management purposes.
9027.50	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. - Other instruments and apparatus using optical radiations (UV, visible, IR)		<p>These instruments are for the chemical, thermal, or optical analysis of samples, including water quality photometers, which are used to determine the concentration of a solution from its colour intensity.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water and other environmental protection activities) and resource management purposes.</p>
9027.81	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including		<p>Mass spectrometers are used to identify elements and compounds which are relevant to measuring contamination in air, water and soils.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water and other environmental protection activities) and resource management purposes.</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	exposure meters); microtomes. - Other instruments and apparatus: -- Mass spectrometers		
9027.89	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. - Other instruments and apparatus: -- Other		<p>Instruments under this subheading have a range of environmental uses. These include magnetic resonance instruments which are used in biologic and geologic analysis which have environmental applications; equipment to measure the thermal conductivity of materials, primarily rocks, to assess their geothermal energy potential. Mass spectrometers are used to identify elements and compounds which are relevant to measuring contamination in air, water and soils.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water and other environmental protection activities) and resource management purposes.</p>
9027.90	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus		<p>Microtomes for preparing slices of samples for analysis for instruments in subheadings 9027.10, 9027.81 and 9027.89, with the associated environmental benefits.</p> <p>They serve environmental protection (ambient air, soil, groundwater, and surface water and other environmental protection</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes. - Microtomes; parts and accessories		activities) and resource management purposes.
9028.10	Gas, liquid or electricity supply or production meters, including calibrating meters therefor. - Gas meters	Smart gas meters	<p>Smart gas meters constantly monitor and record the amount of gas flowing to (or from) gas consumers. Meters are necessary to measure and regulate use and hence enable more efficient use of the resource.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
9028.20	Gas, liquid or electricity supply or production meters, including calibrating meters therefor. - Liquid meters	Water supply or production meters	<p>Liquid flow meters to monitor the hot and cold water consumption or to determine the heat being generated by heating systems such as boilers or solar water heating systems. Also include instruments to measure water current and assess hydroelectric resource potential.</p> <p>They serve environmental protection (other environmental protection activities) and resource management purposes.</p>
9028.30	Gas, liquid or electricity supply or production meters, including calibrating meters therefor. - Electricity meters	Smart electricity meters	Smart electricity meters constantly monitor and record the amount of electricity flowing to (or from) electricity consumers. This enables two-way communications of usage and pricing data between the consumer and the utility, enhancing the efficiency of the

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			<p>electric network and improving the integration of renewable and clean energy sources.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
9028.90	Gas, liquid or electricity supply or production meters, including calibrating meters therefor. - Parts and accessories	Parts and accessories for use solely or principally with smart gas meters of subheading 9028.10; parts and accessories for use solely or principally with water supply or production meters of subheading 9028.20; parts and accessories for use solely or principally with smart electricity meters of subheading 9028.30	<p>The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (other environmental protection activities), resource management and climate change adaptation and mitigation purposes.</p>
9030.10	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Instruments and apparatus for measuring or detecting ionising radiations		<p>Instruments under this subheading can be used for detecting the presence of ionizing radiation and may, for instance, include Geiger counters that are useful in performing surveys for radioactivity contamination.</p> <p>They serve environmental protection purposes (protection against radiation).</p>
9030.20	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of		Liquid meters to measure potable water consumption, assisting the management of water systems and encouraging conservation of a scarce resource. They are also part of

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Oscilloscopes and oscillographs		electronic control equipment in wind turbines. They serve environmental protection (water) and climate change adaptation and mitigation purposes.
9030.31	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices): -- Multimeters without a recording device		Multimeters can be used to measure electrical flow, including current, resistance, voltage, frequency, and temperature, which is important in identifying electronic and electrical problems in equipment. These instruments are also essential for the functioning of renewable energy systems and in smart grid systems, helping to improve energy efficiency. They serve resource management and climate change adaptation and mitigation purposes.
9030.32	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus, for		Multimeters can be used to measure electrical flow, including current, resistance, voltage, frequency, and temperature, which is important in identifying electronic and electrical problems in equipment. These instruments are also essential for the functioning of renewable energy systems and in smart grid systems, helping to improve energy efficiency.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) : -- Multimeters with a recording device		They serve resource management and climate change adaptation and mitigation purposes.
9030.33	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices): -- Other, without a recording device		Measuring devices used to measure electrical flow, including current, resistance, voltage, frequency, temperature and in this way are used to identify electronic and electrical problems in equipment. They serve resource management and climate change adaptation and mitigation purposes.
9030.39	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other		Instruments under this subheading include single function meters, such as an ammeter, which measures current; a voltmeter, which measures voltage; and an ohmmeter, which measures resistance. These instruments can be used to identify faults in industrial and household appliances, and test the energy efficiency of power supplies. They are also essential in smart grid systems and help improving energy efficiency.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	than those for measuring or checking semiconductor wafers or devices): -- Other, with a recording device		They serve resource management and climate change adaptation and mitigation purposes.
9030.82	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus: -- For measuring or checking semiconductor wafers or devices (including integrated circuits)		<p>Instruments for measuring or monitoring semiconductor wafers or devices, which are key components in solar power systems for generating renewable solar energy.</p> <p>They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.</p>
9030.89	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Other instruments and apparatus: -- Other		<p>Recording componentry used to identify electrical problems and faults in equipment.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
9030.90	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting	Parts and accessories for use solely or principally with instruments and apparatus of subheadings 9030.10, 9030.20, 9030.31, 9030.32, 9030.33, 9030.39, 9030.82 and 9030.89	<p>The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (water, protection against radiation), resource</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	alpha, beta, gamma, X-ray, cosmic or other ionising radiations. - Parts and accessories		management and climate change adaptation and mitigation purposes.
9031.10	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. - Machines for balancing mechanical parts		<p>Environmental applications of these machines include balancing of parts and equipment to minimise noise and vibration as well as equipment used in the measurement, recording, analysis and assessment of environmental samples or environmental impact.</p> <p>They serve environmental protection (other environmental protection activities) and resource management purposes.</p>
9031.49	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors. - Other optical instruments and appliances: -- Other	Instruments and appliances for measuring or checking vibrations	<p>Instruments under this subheading have a range of environmental uses. These include meters to assess level of vibration in working machinery, which helps to diagnose machinery health and control costs; and profile projectors that can be used for critical tasks in engineering such as measuring and inspecting high precision, complex parts in many applications and industries.</p> <p>They serve environmental protection (other environmental protection activities) and resource management purposes.</p>
9031.80	Measuring or checking instruments, appliances and machines, not	Instruments, appliances and machines for measuring or checking vibrations	This subheading includes a wide range of equipment used in the measuring, recording,

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	specified or included elsewhere in this Chapter; profile projectors. - Other instruments, appliances and machines		analysis and assessment of environmental samples or environmental impact. Such equipment includes: gas detectors used to check for gas leaks (natural, propane, butane and methane); vibrometers that measure vibrations and assess structural and other effects of such vibrations; and refrigerant identifiers used to identify CFC, HCFC and/or HFC refrigerant in equipment. They serve environmental protection (ambient air) and climate change adaptation and mitigation purposes.
9031.90	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. - Parts and accessories	Parts and accessories for use solely or principally with machines for balancing mechanical parts of subheading 9031.10; parts and accessories for use solely or principally with instruments, appliances and machines for measuring or checking vibrations of subheadings 9031.49 and 9031.80	The environmental benefits of the parts and accessories correspond to those of the respective environmental goods. They serve environmental protection (ambient air, other environmental protection activities), resource management and climate change adaptation and mitigation purposes.
9032.10	Automatic regulating or controlling instruments and apparatus. - Thermostats		Thermostats are used to control the efficiency of air conditioning, refrigeration or heating systems. They serve resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
9032.20	Automatic regulating or controlling instruments and apparatus. - Manostats		<p>Manostats measure and monitor pressure and are used for controlling pumps and chemical feed equipment in applications such as wastewater treatment.</p> <p>They serve environmental protection (wastewater management, soil, groundwater, and surface water) and resource management purposes.</p>
9032.81	Automatic regulating or controlling instruments and apparatus. - Other instruments and apparatus: -- Hydraulic or pneumatic		<p>Control-related instruments and apparatus under this subheading can be used for water treatment, wastewater treatment, air pollution control as well as efficient process controls for many industrial applications.</p> <p>They serve environmental protection (ambient air, wastewater management, soil, groundwater, and surface water, research and development) and resource management purposes.</p>
9032.89	Automatic regulating or controlling instruments and apparatus. - Other instruments and apparatus: -- Other		<p>Control-related instruments and apparatus under this subheading include automatic voltage and current regulators which have renewable energy applications as well as other process control instruments and apparatus for temperature, pressure, flow and level, and humidity applications.</p> <p>They serve environmental protection (other environmental protection activities),</p>

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			resource management and climate change adaptation and mitigation purposes.
9032.90	Automatic regulating or controlling instruments and apparatus. - Parts and accessories	-	<p>The environmental benefits of the parts and accessories correspond to those of the respective environmental goods.</p> <p>They serve environmental protection (ambient air, wastewater management, soil, groundwater, and surface water and research and development), resource management and climate change adaptation and mitigation purposes.</p>
9405.11	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: -- Designed for use solely with light-emitting diode (LED) light sources		<p>Gravity-powered lamps use the kinetic energy of a falling weight to produce electricity, which can be used for the generation of light, often in off-grid settings.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>
9405.19	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated	Fittings powered by the kinetic energy of a falling weight	Gravity-powered lamps use the kinetic energy of a falling weight to produce electricity, which can be used for the generation of light, often in off-grid settings.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: -- Other		They serve resource management and climate change adaptation and mitigation purposes.
9405.21	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Electric table, desk, bedside or floor-standing luminaires: -- Designed for use solely with light-emitting diode (LED) light sources		LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.
9405.31	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Lighting strings of a kind used for		LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	Christmas trees: -- Designed for use solely with light-emitting diode (LED) light sources		
9405.41	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Other electric luminaires and lighting fittings: -- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources		LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.
9405.42	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Other electric luminaires and lighting fittings: -- Other, designed for use solely with light-emitting diode (LED) light sources		LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas emissions. They serve resource management and climate change adaptation and mitigation purposes.
9405.61	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere		LED lighting is more energy-efficient than incandescent and fluorescent lighting and thus reduces energy use and greenhouse gas

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
	specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included. - Illuminated signs, illuminated name-plates and the like: -- Designed for use solely with light-emitting diode (LED) light sources		emissions. They serve resource management and climate change adaptation and mitigation purposes.
9406.10	Prefabricated buildings. - Of wood		Wood-based construction materials provide an environmentally preferable alternative to more carbon-intensive construction materials due to the natural, renewable and biodegradable nature of wood. Wood is a natural store of carbon dioxide gas and can play an important role in reducing greenhouse gas emissions in the construction sector. They serve resource management and climate change adaptation and mitigation purposes.
9507.20	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites. - Fish-hooks, whether or not snelled	Circle hooks	Rounded, "circle-shaped" hooks significantly reduce sea turtle mortality over conventional "J-shaped" hooks and increase the survival of angler released fish. Catch and release policies are an important conservation tool used when protecting fish on the basis of season, catch size and species selection.

Subheading (HS 2022)	Description	Additional Product Specification	Environmental benefit and environmental purposes
			They serve environmental protection purposes (biodiversity and ecosystems) and resource management purposes.
9617.00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	Cryostats integrated with a superconducting device or have a dismantable flange that is 90 % or more of the main bore area	<p>Superconductors are materials that conduct electricity with 100 percent efficiency, losing nothing to resistance at temperatures above the boiling point of liquid nitrogen. Extraordinary superconducting and magnetic properties for wide-ranging technological applications including power transmission.</p> <p>They serve resource management and climate change adaptation and mitigation purposes.</p>

ANNEX III

REFERRED TO IN ARTICLE 3.3 (DEFINITIONS)

ENVIRONMENTAL PURPOSES – TRADE IN ENVIRONMENTAL SERVICES

The environmental purposes referred to in subparagraph (c) of Article 3.3 (Definitions) are:

(a) environmental protection purposes, which are the prevention, reduction, control, and elimination of pollution and other forms of degradation of the environment by means of the following activities:

- (i) protection of ambient air;
- (ii) wastewater management;
- (iii) waste management;
- (iv) protection and remediation of soil, groundwater, and surface water;
- (v) noise, light and vibration abatement (excluding workplace protection);
- (vi) protection and restoration of biodiversity, ecosystems and landscape;
- (vii) protection against radiation (excluding external safety);
- (viii) research and development for environmental protection; or
- (ix) other environmental protection activities;

(b) resource management purposes, which are preserving and maintaining the stock of natural resources, including sustainable use and the transition to a circular economy by means of the following activities:

- (i) preserving and maintaining the stock of mineral and energy resources;
- (ii) preserving and maintaining the stock of timber resources;
- (iii) preserving and maintaining the stock of aquatic and marine resources;
- (iv) preserving and maintaining the stock of biological resources;
- (v) preserving and maintaining the stock of water;
- (vi) research and development for resource management; or
- (vii) other resource management activities; and

- (c) climate change adaptation and mitigation purposes.

ANNEX IV

REFERRED TO IN ARTICLE 3.2 (SCOPE)

LIST OF ENVIRONMENTAL AND ENVIRONMENTALLY RELATED SERVICES

INTERPRETATIVE NOTES

1. This List only covers the services sectors, subsectors, or parts thereof that comply with the definition of “environmental and environmentally related services” in Article 3.3 (Definitions).
2. For greater certainty, this List only refers to services supplied in compliance with domestic laws and regulations.
3. The horizontal ex-outs * and ** apply to all sectors and subsectors of this List.

HORIZONTAL EX-OUTS

*	This List excludes parts of services subsectors which may significantly harm one or more environmental purposes in Annex III (Environmental Purposes – Trade in Environmental Services). Certain parts of service sectors or subsectors marked with * were identified as having a greater risk of significantly harming an environmental purpose in Annex III (Environmental Purposes – Trade in Environmental Services).
**	<p>This List excludes any services supplied in relation to the following activities because they are deemed to significantly harm at least one environmental purpose:</p> <ul style="list-style-type: none">(a) Unsustainable logging;(b) Mining (including, inter alia, mining for coal, oil and gas); and

	<p>(c) Oil, gas and coal exploration and extraction, as well as any related activities.</p> <p>Certain services sectors or subsectors marked with ** were identified as having a greater risk of being related to these activities.</p>
***	Parts of services sectors or subsectors marked with *** are excluded where their supply or the goods they relate to directly involve the use of non-renewable energy sources or emit CO ₂ .

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	1. Business Services				
	<u>A. Professional Services</u>				
1	(d) Architectural services	86711	Advisory and pre-design architectural services	Services related to preliminary studies addressing climatic and environmental concerns and other issues affecting the nature of the design and construction of a project, as well as maintenance, renovation, restoration, or recycling of buildings and building materials can contribute to more efficient buildings and lead to emissions reduction. Such services are directly related to technical processes, methods, and knowledge to reduce pollution, preserve natural resources, and adapt to climate change risks.	
2		86712	Architectural design services	Services related to schematic design, design development and final design services, for instance on material to be used or structural, mechanical, and electrical systems, can contribute to the prevention and reduction of pollution in construction and beyond. Such services can contribute to designing more operationally efficient buildings, or	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				buildings with lower whole-of-life embodied carbon footprint. Such services are directly related to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
3		86713	Contract administration services	Advice and technical assistance services to ensure conformity with final drawings and specifications of construction projects can support more efficient buildings and thus emissions reduction. Such services are directly related to technical processes, installations, and knowledge to prevent and reduce pollution and preserve natural resources.	
4		86714	Combined architectural design and contract administration services	Combined architectural services, including post construction assessment of deficiencies in construction and advice on correcting measures can support more efficient buildings and thus, emissions reduction. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
5	(e) Engineering services	86721	Advisory and consultative engineering services	Assistance and advice on engineering matters, including preparatory technical feasibility studies and project impact studies such as the environmental impact suitability of projects and materials can contribute to reduce emissions, manage waste, protect sites, adapt to climate change risks and create passive buildings. Such	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				services are directly related to goods, and to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources.	
6		86722	Engineering design services for the construction of foundations and building structures	Structural engineering design services, including working drawings, specifications regarding materials to be used or method of installation, as well as services during the construction phase can directly contribute to climate change adaptation, reduction of emissions, waste management, and protection of ecosystems. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources, and to climate change adaptation.	
7		86723	Engineering design services for mechanical and electrical installations for buildings	Mechanical and electrical engineering design services can contribute to energy savings in heating, ventilation, air conditioning, refrigeration and in other mechanical installations. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
8		86724	Engineering design services for the construction of civil	Design of civil engineering works related to services covered by CPC 94, such as water distribution systems, sewage, industrial and solid waste treatment, and certain other civil engineering works such as dams, flood control works and tunnels, directly contribute to environment	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			engineering works	protection or natural resource management. Such services also cover design of installations for climate change adaptation to events such as landslides or flooding, as well as protective infrastructure where the primary purpose is to contribute to environment protection or natural resource management.	
9		86725	Engineering design services for industrial processes and production	Certain engineering design services related to industrial processes and production could result in more energy efficient installations and reduction of emissions, including through production of renewable energy and carbon capture and storage, increasing repairability, re-use, re-manufacture and re-circulation of materials. They can contribute to the production of goods whose use is beneficial for resource management and are directly related to technical processes, installations, or methods beneficial for environmental protection and natural resource management.	*, **
10		86726	Engineering design services not elsewhere classified (n.e.c.)	Other engineering services, such as acoustical and vibration engineering design, traffic control systems design and other specialty engineering design services can contribute to emissions reduction and to increasing reparability and re-use. They can directly serve environmental protection and natural resource management purposes or be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
11		86727	Other engineering services during the construction and installation phase	Advisory and technical assistance services during construction and installation to ensure that construction work is in conformity with the final design, including environmental requirements, can contribute to reducing emissions and increase repairability and re-use of materials to prevent and reduce pollution and preserve natural resources. Such services can also be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, **
12		86729	Other engineering services	Other engineering services include geotechnical engineering; groundwater engineering, including groundwater resources assessment; contamination studies and quality management; corrosion engineering services, including inspection, detection and corrosion control programmes; failure investigation; environmental engineering; chemical engineering; agricultural engineering; and forest engineering services, which can directly serve or be directly related to technical processes, methods and knowledge to prevent and reduce emissions, including through production of renewable energy and carbon capture and storage, pollution and preserve natural resources.	*, **
13	(f) Integrated engineering services	86731	Integrated engineering services for transportation	Developing mass transport infrastructure and certain infrastructure related to multimodal transport of goods can help to reduce emissions of transportation. The OECD (International Transport Forum) has identified that	*** Limited to services related to mass transportation and

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			infrastructure turnkey projects	improved design, operations and planning of transport systems contribute to decarbonization. Therefore, such services can be directly related to an installation beneficial to prevent and reduce pollution and preserve natural resources.	multimodal transport of goods to reduce emissions.
14		86732	Integrated engineering and project management services for water supply and sanitation works turnkey projects	Services related to sanitation including integrated engineering design services and project management services for water supply and sanitation works turnkey projects (related to services covered by CPC 9401 – Sewage services and CPC 9403 – Sanitation and similar services) have as primary purpose wastewater management and are directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve water and aquatic resources. Water supply projects are directly related to technical processes, methods, and knowledge to preserve natural resources.	
15		86733	Integrated engineering services for the construction of manufacturing turnkey projects	Integrated engineering services including site selection, pollution and effluent control, emission reduction technology such as carbon capture and storage, and plant design, can be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	**
16		86739	Integrated engineering services for	Integrated engineering services covering projects with an environmental purpose directly serve or are directly related to technical processes, methods, and knowledge to prevent and reduce pollution, and preserve natural	**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			other turnkey projects	resources. Such services include services that are directly related to the operation of environment-related facilities; renewable energy power projects and waste management projects; engineering services for renewable energy power projects (CPC 2.1 83324); engineering services for hazardous and non-hazardous waste management projects (CPC 2.1 83326); and emission reduction technology such as carbon capture and storage.	
17	(g) Urban planning and landscape architectural services	86741	Urban planning services	Such services cover development services of programme regarding land use, site selection, control and use, road systems and servicing of land with a view to creating and maintaining systematic and coordinated urban development. Such services include impact and economic assessments for sustainable urban development, such as bike lanes, public transport, mitigation of flooding or landslide risks, sustainable use of water, waste management, biodiversity, and ecosystems within cities. Such services can directly serve environmental protection and resource management purposes and can also enable goods or be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	
18		86742	Landscape architectural services	Even with a primarily aesthetic goal, certain landscaping architecture services including renaturing, ground de-sealing, biotope restoration, and restoring or preserving local vegetation can directly serve to protect biodiversity and landscape or preserve natural resources as well as	Limited to services related to maintaining, restoring, or regenerating ecosystems, natural landscapes, and biodiversity.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				contribute to ecosystem-based adaptation to climate change.	
	<u>B. Computer and Related Services</u>				
19	(a) Consultancy services related to the installation of computer hardware	841	Consultancy services related to the installation of computer hardware	Certain consultancy services are directly related to environmental goods and to the installation of equipment that may have as a primary purpose environmental protection or resource management, including consultancy services for installation of energy and resource efficient, repairable, and long-lasting equipment. Furthermore, the installation of computer networks is key to undertake monitoring, data collection and data analysis to comply with environmental protection and resource management purposes. Computer networks enable the implementation of the Internet of Things (IoT) infrastructures, which are essential for environmental monitoring and energy efficiency. Therefore, such services may be directly related to environmental goods or to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*,** Limited to services related to hardware that does not imply an excessive consumption of energy.
20	(b) Software implementation services	842	Software implementation services	Certain software implementation services are key to address environmentally related concerns in different industries such as improving energy efficiency,	*,**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				minimizing CO2 emissions in supply chain management, predicting environmental impacts or performance, modelling environmental variables or upgrading existing software to improve environmentally related outcomes. Thus, software implementation services may directly serve an environmental purpose or be directly related to methods knowledge and technical processes to reduce pollution and preserve resources or to R&D for environmental protection and natural resource management.	Limited to software related to an environmental purpose.
21	(c) Data processing services	843	Data processing services	Certain data processing services contribute to reveal patterns that enable solutions to environmental concerns. An example is satellite image analysis using machine learning algorithms to detect deforestation or identify patterns in climate change. Also, data processing services can enable advanced analysis of environmental issues, such as air quality. Thus, data processing may directly serve an environmental purpose such as R&D for environmental protection and resource management or be directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	*,** Limited to services that do not imply an excessive consumption of energy.
22	(d) Database services	844	Database services	Environmental monitoring and data collection increasingly require robust database services to deal with the complexity of data storage and analysis required by companies to address environmental concerns and provide solutions for improved environmental protection	*,** Limited to databases for environmental data collection.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				and resource management. For example, database services can support the implementation of Environmental Management Systems (EMS), which are key tools for companies seeking to minimize their environmental impact. A company can use a database to track its energy and resource use, waste generation, and greenhouse gas emissions, to then identify opportunities for improvement. Certain database services may directly serve an environmental purpose such as R&D for environmental purposes and resource management or be directly related to methods knowledge, and technical processes to reduce pollution and preserve natural resources.	
23	(e) Other	845	Maintenance and repair services of office machinery and equipment including computers	Certain maintenance and repair services for office machinery and equipment, including reconditioning electronic goods are key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Repair of office machinery, including computers, helps to reduce e-waste, which is one of the fastest growing waste flows, and can support environmental goods. Such services directly serve to prevent and reduce pollution and to preserve mineral and energy resources.	
24		84910	Data preparation services	Certain data preparation services, as part of data science, contribute to identifying patterns by analysing large data loads, which is necessary for finding solutions to environmental concerns. Certain data processing services	*,**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				may directly serve an environmental purpose such as R&D for environmental protection and natural resource management or be directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	
25		84990	Other computer services n.e.c.	Training of computer specialists in software and technologies used to achieve environmental purposes, such as environmental protection and energy efficiency, is key to further advancing such purposes. For example, training services are essential for awareness of, and competency on, sustainability in the ICT sector, while certain training programs can help software developers become more resource-efficient in running programs and applications. Hence, training of computer specialists in certain cases is directly related to methods, knowledge, and technical processes to reduce pollution and preserve natural resources.	Limited to training of computer specialists in software and technologies used to achieve environmental purposes.
	<u>C. Research and Development Services</u>				
26	(a) R&D services on natural sciences	85101	Research and experimental development services on physical sciences	Certain research and experimental development in physical sciences can be key to understanding and combating climate change, such as through researching mitigation and adaptation strategies or concerning other environmental concerns. Examples are studies on atmospheric pollution, models on emissions and research	**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				on climate. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	
27		85102	Research and experimental development services on chemistry and biology	Certain research and experimental development services on chemistry and biology can be key to addressing environmental concerns, for example to understand and provide solutions to sustainable use and protection of water, transition to the circular economy, prevention and reduction of pollution, as well as to protect and restore biodiversity and ecosystems. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	*, **
28		85103	Research and experimental development services on engineering and technology	Certain research and experimental development services on engineering and technology can be key to addressing environmental concerns, for example research on renewable energy, energy efficiency, resources use, and carbon capture and storage. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	**
29		85104	Research and experimental development services on	Certain research and experimental development services on agricultural sciences can be key to addressing environmental concerns, for example research on services related to organic agriculture, and to sustainable use and reduced risks of pesticides and fertilisers, as well as	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			agricultural science	improvements in their application methods, dosage and effectiveness, pest and disease control and bioinputs such as organic pesticides. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	
30		85109	Research and experimental development services on agricultural other natural sciences	Certain research and experimental development services on other natural sciences can be key to addressing environmental concerns. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	*, **
31	(c) Interdisciplinary R&D services	85300	Interdisciplinary research and experimental development services	Certain research and experimental development services on interdisciplinary sciences, involving environmental sciences can be key to addressing environmental concerns. Services covered have as primary purpose research and experimental development for environmental protection and natural resource management.	Limited to research and experimental development services on environmental sciences.
	E. Rental/Leasing				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<u>Services Without Operators</u>				
32	(c) Relating to other transport equipment	83101*	Leasing or rental services concerning private cars without operator	Leasing or renting of private cars can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users. Services covered directly contribute to environmental protection and natural resource management.	***
33		83102*	Leasing or rental services concerning goods transport vehicles without operator	Leasing or renting of goods transport vehicles can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users.	***
34		83105	Leasing or rental services concerning other land transport equipment without operator	Leasing or renting of land transport equipment can support the sharing economy and maximisation of resource efficiency, thereby contributing to a lower emissions footprint for users.	***
	<u>F. Other Business Services</u>				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
35	(e) Technical testing and analysis services	86761	Composition and purity testing and analysis services	Services testing air, water, waste, fuels, captured carbon, and soil can be key to ensuring compliance with environmental standards and regulations. Such services also directly serve scientific research, as well as other environmental services such as sewage, refuse disposal and sanitation. Services covered can contribute to technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	
36		86762	Testing and analysis services of physical properties	Testing and analysis services may directly contribute to energy or resource efficiency. Such services also directly serve scientific research and are related to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
37		86763	Testing and analysis services of integrated mechanical and electrical systems	Testing and analysis services may directly contribute to energy or resource efficiency. Such services can assess the energy efficiency of machinery, motors, automobiles, tools, appliances and other equipment incorporating mechanical and electrical components to assess performance and behavioural characteristics. Such services also directly serve scientific research and are related to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
38		86764	Technical inspection services	Certain technical and scientific inspection can be key to ensure compliance with regulations, standards, or labels. Such services can be directly related to goods or technical	**

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				processes to prevent and reduce pollution and preserve natural resources.	
39		86769	Other technical testing and analysis services	Certain technical testing and analysis services can directly serve or be related to environmental performance or to goods or technical processes and knowledge to prevent and reduce pollution and preserve natural resources.	**
40	(f) Services incidental to agriculture, hunting and forestry	8811	Services incidental to agriculture	Certain consultancy services supporting sustainable farming practices, on-farm climate change mitigation or adaptation practices, natural resource management and conservation, or organic agriculture can help reduce the negative impacts of agriculture and adapt to and mitigate climate change. Such services can directly contribute to technical processes for environmental protection and natural resource management through prevention and reduction of pollution.	Limited to agricultural consultancy services directly contributing to: (i) sustainable farming practices; (ii) on-farm climate change mitigation or adaptation practices; (iii) organic agriculture; or (iv) natural resource management and conservation.
41		8814	Services related to forestry and logging, which include forest management and forest damage assessment	Services related to sustainable forest management, including forest damage assessment, can contribute to the development of carbon sinks, and to adaptation and mitigation to increased risks of landslides and flooding. Such services can directly serve climate change adaptation, air pollution reduction, and preserve natural resources, in particular timber and water, and biodiversity.	Limited to services directly linked to sustainable forest management, including consultancy in these areas.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
42	(g) Services incidental to fishing	882	Services incidental to fishing	Consultancy services on sustainable fishing, such as on monitoring catches and stocks, can directly serve management of aquatic and marine resources. Services related to sustainable aquaculture can contribute to lowering the impact of fishing. Such services can directly serve or be directly related to technical processes and knowledge to prevent and reduce pollution and preserve natural resources, in particular aquatic and marine resources.	Limited to consultancy for sustainable fishing.
43	(i) Services incidental to manufacturing	88493	Recycling on a fee or contract basis	Such services include the services described in CPC 2.1 89410, 89420 (processing services of metal and non-metal waste and scrap recovery for further use as intermediate goods, stripped of harmful waste). Reclaiming such goods can be beneficial for natural resource management, and save mineral, energy, timber, and other resources. Recycling is key to a circular economy. Such services directly serve waste management and reduction of resource use.	
44	(j) Services incidental to energy distribution	887	Services incidental to energy distribution	Services incidental to energy distribution include transmission and distribution services on a fee or contract basis of electricity, steam and hot water to household, industrial, commercial, and other users. Such services are enabling services related to technical processes and knowledge to prevent and reduce pollution and preserve natural resources in the context of decarbonising or adapting energy systems.	Limited to services related to electricity, steam and hot water produced with renewable energy.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
45	(m) Related scientific and technical consulting services	8675	Engineering related scientific and technical consulting services	Certain geological, geophysical, geochemical, and other scientific prospecting, surveying and mapmaking services are directly related to technical processes, methods, and knowledge to prevent and reduce pollution and emissions, including through production of renewable energy and carbon capture and storage, and preserve natural resources.	Limited to geological, geophysical, geochemical, and subsurface surveying services necessary in the development of geothermal energy and the production and storage of captured carbon including mineralisation.
46	(n) Maintenance and repair of equipment	633	Repair services of personal and household goods	Maintenance and repair services for goods is key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Such services directly serve to prevent and reduce pollution and to preserve natural resources.	
47		8861	Repair services of fabricated metal products, except machinery and equipment, on a fee or contract basis	Maintenance and repair services for goods is key for the circular economy, being directly related to resource management and lower use of resources (including metal and energy). Such services directly serve to prevent and reduce pollution and to preserve natural resources. Repairing metal goods typically requires less energy than producing new ones, making this beneficial for resource management.	*
48		8862	Repair services of machinery and equipment n.e.c., on a fee or contract basis	Maintenance and repair of machinery is a key service to a circular economy with lower use of resources. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	**, ***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
49		8863	Repair services n.e.c. of office, accounting and computing machinery, on a fee or contract basis	Maintenance and repair of machinery is a key service to a circular economy, being directly related to resource management and lower use of resources. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	*
50		8864	Repair services of electrical machinery and apparatus n.e.c., on a fee or contract basis	Repairing of electrical machinery reduces resource use and is a key service to a circular economy. Such services directly serve to prevent and reduce pollution and to preserve natural resources.	*, **
51	(o) Building cleaning services	87409	Other building cleaning services	Certain cleaning services for reservoirs and tanks, furnaces and chimneys, and of incinerators, boilers, ventilation ducts and exhaust units can contribute to air pollution control and provides environmental remediation. Such services directly serve or are related to technology or methods with the primary purpose of preventing and reducing pollution and preserving natural resources.	Limited to cleaning services for: (i) reservoirs and tanks; (ii) furnaces and chimneys; and (iii) incinerators, boilers, ventilation ducts and exhaust units.
	3. Construction and Related Engineering Services				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
52	<u>A. General construction work for buildings</u>	5121	For one- and two-dwelling buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
53		5122	For multi-dwelling buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
54		5124	For commercial buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
55		5126	For hotel, restaurant and similar buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and	*

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				knowledge to prevent and reduce pollution and preserve natural resources.	
56		5127	For educational buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
57		5128	For health buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
58		51290	Other buildings	Construction of energy-efficient buildings and buildings with lower whole-of-life carbon footprint, and renovation work utilising more efficient construction products save resources. Such services are directly related to goods, and to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*
59	B. General construction	5131	For highways (except elevated	Railways can contribute to climate change mitigation and certain construction methods can help avoid floods and	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	<u>work for civil engineering</u>		highways), streets, roads, railways and airfield runways	landslides. Railways are an efficient land transport infrastructure. Certain types of urban infrastructure such as railways, pedestrian walkways and cycleways support clean means of transportation. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	Limited to general construction services for railways, pedestrian walkways and cycleways.
60		5132	For bridges, elevated highways, tunnels and subways	Tunnel and subways for rail transport serve efficient land transport infrastructure, reduction of landscape loss and improved biodiversity. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	*, ** Limited to general construction services for railways, pedestrian walkways, and cycleways.
61		5133	For waterways, harbours, dams and other waterworks	Dams and certain waterworks can directly serve water management, improved adaptation to droughts, or contribute to clean electricity production. They can contribute to services covered by CPC 94 (water supply and sanitation works, such as water distribution systems; and water, sewage, industrial and solid waste treatment). Such services can directly serve to prevent and reduce pollution and preserve natural resources provided that conservation requirements are met.	* Limited to services related to the construction of dams, including hydroelectricity projects, and irrigation and flood control waterworks.
62		5134	For long distance pipelines, communication and power lines	Pipelines and power lines are efficient modes of transporting water or cleaner energy (such as hydrogen and electricity) which contributes to strengthening the grid. Such services can be directly related to installations to prevent and reduce pollution and preserve natural resources.	*, ** Limited to construction services for power lines that carry cleaner energy and pipelines that carry water, sewage, hydrogen gas, or

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
					captured carbon for storage, including mineralisation.
63		5135	For local pipelines and cables; ancillary works	Certain construction work of water and sewer mains have as a primary purpose water and wastewater management. Such services reduce inefficiencies in transport due to loss and leakage. Pipelines and power lines are efficient modes of transporting water and cleaner energy (such as hydrogen and electricity) which contributes to strengthening the grid. Such services can be directly related to technical processes, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, ** Limited to construction services for power lines that carry cleaner energy and limited to pipelines that carry water, sewage, or hydrogen gas or captured carbon for storage, including mineralisation.
64		5136	For constructions for mining and manufacturing	Includes some construction services related to power plants for the production of renewable energy. Such services are related to goods or technical methods and processes to reduce pollution and preserve resources.	** Limited to the construction of power plants for renewable energy.
65	<u>C. Installation and assembly work</u>	5161	Heating, ventilation and air conditioning work	Heating, ventilation and air conditioning techniques are key to producing, and renovating to create energy efficient buildings. Such services are directly related to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources, and contribute to climate change adaptation and mitigation.	*, ***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
66		5162	Water plumbing and drain laying work	Plumbing has as primary purpose water and wastewater management.	
67		51641	Electrical wiring and fitting work	Electrical wiring and fitting work is instrumental for the installation of renewable energy production in buildings and is a pre-requisite for electrification of energy consumption. This includes electrical work related to heat pumps, battery chargers and other renewable energy source. Such services are enablers for goods and are directly related to technical processes, installations, methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to the installation of electrical wiring or fittings for renewable energy.
68		51649	Other electrical construction work	Certain electrical work arising from the installation of efficient appliances is directly related to environmental goods and to preventing and reducing pollution and preserve natural resources.	Limited to the installation of electrical wiring or fittings for renewable energy.
69		51650	Insulation works (electrical wiring, water, heat, sound)	Thermal or acoustic insulation directly serves the reduction of energy consumption in dwellings. From the point of view of energy efficiency, industries use insulation to avoid heat loss, achieve fuel savings and reduce emissions. Insulation of wiring is necessary for the electrification of the energy system and insulating pipes is directly related to wastewater management as it prevents pipeline damage. Such services, when directly related to increasing energy efficiency, serve or are directly related to technical processes, installations, methods, and	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				knowledge to prevent and reduce pollution and preserve resources.	
70	<u>D. Building completion and finishing work</u>	5171	Glazing work and window glass installation work	Installing insulation for windows for the purposes of increasing energy efficiency is directly related to environmental goods and aims to prevent and reduce pollution and preserve natural resources.	
71	<u>E. Other</u>	5113	Site formation and clearance work	Certain work aimed at preparing sites for construction, including blasting, test drilling and rock removal work are related to geothermal energy, and carbon capture and mineralisation production. Such services can be directly related to technical processes, installations, methods, and knowledge to prevent and reduce pollution and preserve natural resources.	*, ** Limited to services directly related to production of geothermal energy production and carbon capture and storage, including mineralisation.
72		5153	Roofing and water proofing	Roofing and water proofing skills are key to renovation and improvements to insulation of buildings, which contributes to climate change mitigation and adaptation. Such services can be directly related to technical processes, methods and knowledge to prevent and reduce pollution and preserve natural resources.	
	4. Distribution Services				
73	<u>A. Commission agents' services</u>	62114	Sales on a fee or contract basis of machinery,	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, *** Limited to services related to the distribution of goods, including

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles		adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
74		62115	Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, ** Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
75		62118	Sales on a fee or contract basis of goods n.e.c	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, *** Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
76	<u>B. Wholesale trade services</u>	62242	Wholesale trade services of household appliances	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	* Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
77		62266	Wholesale trade services of sports goods (including bicycles)	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	<p>Including only sports goods that encourage sustainable mobility.</p> <p>*</p> <p>Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).</p>
78		62278	Wholesale trade services of waste and scrap and materials for recycling	<p>Recycling of waste, scrap and other materials can reduce energy consumption and greenhouse gas emissions and also reduce pressure on waste disposal facilities.</p> <p>Recycling is key to a circular economy as it encourages re-use over production of new items. Such services directly serve preventing and reducing pollution and preserving natural resources.</p>	*

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
79		62282	Wholesale trade services of transport equipment and other motor vehicles, motorcycles and bicycles	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	*, *** Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).
80	<u>C. Retailing services</u>	63232	Retail sales of household appliances	Certain distribution services are directly related to distributing goods whose use is beneficial for pollution reduction, energy efficiency or saving resources.	* Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purpose – Trade in Environmental Services). Such goods include goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
	5. Educational Services				
81	B. <u>Secondary education services</u> C. <u>Higher education services</u>	922-923	Secondary and higher education	Certain education services are key to improving knowledge about environmental topics and means to address environmental concerns, for example programmes that address pollution prevention and control and management of natural resources. Such services are directly related to methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to services directly related to environmental studies.
82	D. <u>Adult education</u>	924	Adult education services n.e.c.	Certain education services are key to improving knowledge about environmental topics and means to address environmental concerns, for example programmes that address pollution prevention and control and management of natural resources. Such services are directly related to methods and knowledge to prevent and reduce pollution and preserve natural resources.	Limited to services directly related to environmental studies.
	6. Environmental Services				
83	A. <u>Sewage services</u>	9401	Sewage services	The primary purpose of such services is wastewater management.	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
84	B. <u>Refuse disposal services</u>	9402	Refuse disposal services	The primary purpose of such services is waste management.	
85	C. <u>Sanitation and similar services</u>	9403	Sanitation and similar services	The primary purpose of sanitation services may be waste management.	
86	D. <u>Other</u>	9404	Cleaning services of exhaust gases	Cleaning services of exhaust gases have as a primary purpose protection of ambient air.	
87		9405	Noise abatement services	The primary purpose of such services is prevention, reduction, and abatement of noise pollution.	
88		9406	Nature and landscape protection services	The primary purpose of such services is protection of biodiversity, ecosystems, and landscape, as well as preserving and maintaining resources.	
89		9409	Other environmental protection services n.e.c.	The primary purpose of such services is prevention, reduction, control and elimination of pollution and other forms of environmental degradation.	
	7. Financial Services				

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
90	<u>A. Insurance and insurance-related services</u>		(i) Direct insurance (including co-insurance): non-life	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. Insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	*, **, *** Limited to services related to an environmental purpose.
91			(ii) Reinsurance and retrocession	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. Re-insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	*, ** Limited to services related to an environmental purpose
92			(iv) Services auxiliary to insurance, such	Certain insurance services reduce the risk of investing in goods, installations or equipment that contribute to reducing pollution and natural resource management,	*, **

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			as consultancy, actuarial, risk assessment and claim settlement services	such as renewable energy production or energy efficiency. Insurance services may contribute to climate adaptation through data sharing and rewarding preventative actions taken by policy holders. They may foster the deployment of such technologies. Such services directly serve climate change adaptation, or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	Limited to services related to an environmental purpose
93	<u>B. Banking and other financial services (excluding insurance)</u>		(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	** , *** Limited to instruments to finance green infrastructure or equipment, or industrial R&D according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
94			(vii) Financial leasing	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission	** , *** Limited to instruments to finance green infrastructure or equipment, or industrial R&D according to specific criteria as in domestic or foreign

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				reduction or elimination of pollution or resource management.	regulations or voluntary industry standards.
95			(ix) Guarantees and commitments	Certain financial services are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	**, *** Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
96			(xi) 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	Certain financial services, such as third party verification of issuances of green and sustainability linked bonds, are instrumental to finance the purchase of goods, installations or equipment that contribute to reducing pollution and natural resource management, such as renewable energy production or energy efficiency. They may foster the deployment of such technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	**, *** Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
97			(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	Certain financial instruments are designed to help investors to channel capital towards projects that contribute to pollution reduction and natural resource management. Certain services specialise in transmitting information on and in fostering the deployment of such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	**, *** Limited to instruments to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
98			(xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	Certain financial instruments are designed to help investors to channel capital towards projects that contribute to reducing pollution and natural resource management. Certain services specialise in transmitting information on, and in fostering the deployment of, such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	**, *** Limited to provision of information according to specific criteria as in domestic or foreign regulations or voluntary industry standards
99			(xvi) Advisory, intermediation	Certain financial instruments are designed to help investors to channel capital towards projects that	**, ***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
			and other auxiliary financial services on all the activities under (v) through (xv) , including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	contribute to reducing pollution and natural resource management. Certain services specialise in transmitting information on, and in fostering the deployment of, such projects and technologies. Such services directly serve environmental purposes or are directly related to goods, installations or equipment whose purpose is emission reduction or elimination of pollution or resource management.	Limited to provision of information to finance green infrastructure or equipment according to specific criteria as in domestic or foreign regulations or voluntary industry standards.
	11. Transport Services				
100	<u>A. Maritime transport services</u> (a) Passenger transportation	7211	Passenger transportation	Transport by seagoing vessels may result in less greenhouse gas emissions <i>per capita</i> than other means of transport. This is reinforced by the uptake by passenger transportation of renewable energy and zero or near zero greenhouse emission technologies. Such services are directly related to prevention and reduction of pollution	Excludes leisure cruises.

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
				through protecting ambient air and addressing climate change.	Limited to services supplied by vessels powered by renewable or zero emission ¹ energy only.
101	(b) Freight transportation	7212	Freight transportation	Transport by seagoing vessels may result in less greenhouse gas emissions per ton of goods transported than other means of transport. This is reinforced by the uptake by international shipping of renewable energy and zero or near zero greenhouse emission technologies. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	** Limited to services supplied by vessels powered by renewable or zero emission ² energy only.
102	(e) Pushing and towing services	7214	Pushing and towing services	Pushing and towing services related to offshore wind industry facilitate the development of wind power and contribute to generation of renewable energy and emission reduction.	Limited to services related to offshore wind power.
103	(f) Supporting services for maritime transport	7454	Vessel salvage and refloating	Services related to removing distressed and sunk vessels directly serve to prevent pollution of marine and coastal ecosystems and landscape, thus preserving biodiversity and marine environment.	

¹ Vessels powered by “near-zero” emission energy shall be included by a decision of the Joint Commission, in accordance with Article 6.2 (Functions of the Joint Commission), once the meaning of “near-zero” emission is agreed by the International Maritime Organisation (IMO).

² Vessels powered by “near-zero” emission energy shall be included by a decision of the Joint Commission, in accordance with Article 6.2 (Functions of the Joint Commission), once the meaning of “near-zero” emission is agreed by the International Maritime Organisation (IMO).

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
104	B. <u>Internal waterways transport</u> (b) Freight transportation	72221	Transportation of frozen or refrigerated goods	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***
105		72222	Transportation of bulk liquids or gases	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***, **
106		72229	Transportation of other freight	Inland waterways transport may be more efficient than other means of transportation, due to its use of environmentally friendlier infrastructure such as canals, rivers, or lakes. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change and preserve energy resources.	***, **
107	E. <u>Rail transport services</u> (a) Passenger transportation	71111	Interurban passenger transportation	Rail transportation is more sustainable and energy-efficient than other methods of mass transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
108		71112	Urban and suburban passenger transportation	Rail transportation is more sustainable and energy-efficient than other methods of mass transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
109	(b) Freight transportation	7112	Freight transportation	Rail transportation is more sustainable and energy-efficient than other methods of transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
110	(c) Pushing and towing services	7113	Pushing or towing services	Pushing and towing services are auxiliary services necessary to support rail transport operations. Rail transportation is a more sustainable and energy-efficient method of mass transport. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
111	(d) Maintenance and repair of rail transport equipment	8868	Maintenance and repair of rail transport equipment	Maintenance and repair services are key for the circular economy, being directly related to resource management. Relevant auxiliary services to rail transport equipment includes upgrading and retrofitting rolling stock to improve energy efficiency. Such auxiliary services are necessary to support rail transportation, which is a more efficient method of mass transportation and is directly related to reducing air pollution and protecting the climate.	

No.	W/120 Subsector	CPC	Title	Justification	Ex-out
112	<u>F. Road transport services</u> (a) Passenger transportation	71211-14	Urban and suburban regular and special transportation Interurban regular and special transportation	Mass transportation is more sustainable and energy-efficient than other methods of transportation. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
113		71219	Other scheduled passenger transportation	Mass transportation by mechanised land vehicles, such as scheduled cable cars, is a more sustainable, energy-efficient method of transport. Such services are directly related to prevention and reduction of pollution by means of protecting ambient air and addressing climate change.	***
114	<u>G. Pipeline transport</u>	7139	Transportation of other goods	Transportation of hydrogen and captured carbon for storage (CSS) or mineralisation by pipelines contributes to reducing emissions.	Limited to services for the transportation of hydrogen and captured carbon for storage and mineralisation.

ANNEX V

REFERRED TO IN ARTICLE 3.13 (ANNEXES)

SCHEDULES OF SPECIFIC COMMITMENTS

Specific commitments provided for in this Annex shall be read in conjunction with Annex IV (List of Environmental and Environmentally Related Services).

APPENDIX 1: COSTA RICA

APPENDIX 2: ICELAND

APPENDIX 3: NEW ZEALAND

APPENDIX 4: SWITZERLAND

APPENDIX 1 TO ANNEX V

COSTA RICA - SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. For the purpose of this Schedule, the term “none” indicates a services sector or sub-sector where there are no terms, limitations and conditions on market access or conditions and qualifications on national treatment. The term “unbound” indicates that no national treatment or market access commitments have been made.
2. The absence of specific reservations in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply.
3. Services sectors or subsectors not mentioned in the list below are not committed.
4. The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input for the particular service or to which it is otherwise related.
5. The list below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements (including any concession, permit, register and other authorisation) and procedures when they do not constitute market access or national treatment limitations, conditions and qualifications within the meaning of Articles 3.5 (Market Access) and 3.6 (National Treatment). Such measures (for example, need to obtain a licence, universal service obligations, need to obtain recognition of qualifications in regulated sectors, need to pass specific examinations, including language examinations, non-discriminatory requirements that certain services may not be carried out in environmental protected zones or areas of particular historic and artistic interest), even if not listed, apply in any case to services and services suppliers of another Party.
6. CPC numbers indicated in parenthesis in the “Sector or subsector” column are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991), except as otherwise indicated.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
This Part sets out the commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. The commitments that apply to trade in specific services sectors are listed in Part II (SECTOR-SPECIFIC COMMITMENTS).			
ALL SECTORS AND SUBSECTORS INCLUDED IN THIS SCHEDULE			
1. The obligation under paragraph 5 of Article 3.10 (Domestic Regulation) to comply with the criteria outlined in subparagraph 4(b) of that Article shall not apply to Costa Rica.			
2. Treatment accorded to subsidiaries of juridical persons of another Party constituted in accordance with the Costa Rican legislation and having their registered office, central administration or principal place of business within the territory of Costa Rica is not extended to branches, agencies or representative offices established in the territory of Costa Rica by a juridical person of another Party. Treatment less favorable may be accorded to subsidiaries of a juridical person of another Party constituted in accordance with the Costa Rican legislation, which have only their registered office or central administration in the territory of Costa Rica; unless it can be proved that they maintain substantive business operations in the territory of Costa Rica.			
3. Associations located abroad that would like to act in Costa Rica are obliged to constitute and maintain in the country a power of attorney; likewise, foreign juridical persons that have or want to open branches in the territory of Costa Rica are obliged to constitute and maintain in the country a power of attorney for the branch's business.			
4. Shall not be permanently removed from State ownership any power that may be obtained from public waters within the national territory; deposits of coal, wells and deposits of oil and any other hydrocarbons, as well as any deposits of radioactive minerals existing within the national territory; and wireless services. They may be exploited only by the public administration or by private parties, in accordance with the law or under a special concession granted for a limited time and on the basis of conditions and stipulations to be established by the Legislative Assembly.			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5.	The State exercises complete and exclusive sovereignty over its territorial waters within a distance of 12 miles measured from the low-tide mark along its shores, over its continental shelf, and its insular undersea base, in accordance with principles of international law. It also exercises special jurisdiction over the seas adjacent to its territory within a distance of two hundred miles measured from the same mark, in order to protect, preserve, and exploit exclusively all the natural resources and wealth existing in the waters, soil, and subsoil of those zones, in accordance with those principles.		
6.	National railroads, ports, and airports – the latter while in use – may not be sold, leased or encumbered, directly or indirectly, or be otherwise removed from State ownership and control. The railroads, railways, docks and international airports, new or existing, as well as the services there supplied, shall only be granted in concession through the stipulated proceedings in the national legislation. In the case of Limón, Moín, Caldera and Puntarenas ports shall only be given in concession the new works or the additions that are being done, not the existing ones. All enterprises holding railroads, ports or airports concessions must be constituted under Costa Rican legislation and domiciled in Costa Rica.		
7.	For concessions of public works contracts and the concessions of public works with public services contracts defined in accordance with the Costa Rican legislation, in case of a tie in the selection parameters in conformity with the notice rules, the Costa Rican tenderer shall be awarded the contract over the foreigner. The adjudicatory stays obliged to constitute a national anonymous society with which the concession's contract shall be concluded. Also, it shall be jointly responsible with this anonymous society.		
8.	Services considered as public services ¹ , as defined and regulated in its national laws and regulations, may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private. To be a public service supplier the respective concession or permit shall be obtained from the competent public entity. Are excluded from this obligation the institutions and public enterprises that, as a legal mandate, supply any of these services. The suppliers shall not have any monopolistic right over a public service		

¹ Public services include: electric energy supply, including generation, transmission, distribution and commercialization; supply of sewage and water services which includes drinkable water, collection, treatment and evacuation of sewage, residual and pluvial waters, as well as the installation, operation, and maintenance of hydrant services; fuel supply derivatives from hydrocarbons, including petroleum, asphalts, gas and naphthas, destined to supply national demand in distribution stations, as well as the derivatives from petroleum, asphalts, gas and naphthas destined to the final consumer; irrigation and drainage; remunerated public transport of persons, except for air transportation; maritime and air services in national ports; freight transport by railroad; recollection and treatment of solid and industrial wastes; social services of postal communication; and any other services that, given their importance for the sustainable development of the country, are qualified and regulated as such by the Costa Rican Legislative Assembly.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			that they exploit and shall be subject to the limitations and changes imposed by the legislation. New concessions, permits or authorisations shall be granted as long as the demand of services justifies it, or that those services could be offered in better conditions for the user. Priority shall be given to the concessionaires that are supplying the service. State monopolies created by law or granted in administration, are excluded from the above mentioned.
9.	In accordance with the Costa Rican legislation, the investment of private capital in services reserved to the State is prohibited. If that legislation is modified to allow the investment of private capital in such services, Costa Rica reserves the right to adopt or maintain limitations on national treatment or market access with respect to foreign investment participation.		
10.	A concession is required to perform any type of development or activity in the maritime-terrestrial zone, as defined in the Costa Rican legislation. ² A concession in the maritime terrestrial zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) enterprises with bearer shares; (c) enterprises domiciled abroad; (d) enterprises incorporated in Costa Rica solely by foreign nationals; or (e) enterprises where more than 50 percent of the capital shares or stocks are owned by foreigners. Within the maritime-terrestrial zone, no concession may be granted within the first 50 meters counted from the high tide line nor in the area comprised between the high tide line and the low tide line. The entities or its partners that have concessions in the maritime terrestrial zone shall not yield or transfer quotas or shares to foreigners. Only Costa Rican natural or juridical persons that may have concessions shall intervene in touristic developments in the maritime-terrestrial zone or with access to it. Likewise, foreign entities shall intervene as long as they are tourism enterprises, whose development capital belongs in more than 50 percent to Costa Ricans.		

² The maritime-terrestrial zone is the 200-meter strip located along the entire length of the Atlantic and Pacific coast lines of Costa Rica, measured horizontally from the ordinary high tide line. The maritime-terrestrial zone also covers all islands located within the Costa Rican territorial waters.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			<p>A concession may also be required to perform any type of development or activity in coastal urban zones, as defined in the Costa Rican legislation.³ A concession in a coastal urban zone is subject to an urban regulatory plan and the conditions in Law No. 9221. Economic needs tests may apply and priority will be given to concessionaires that already had a concession before the coastal urban zone was declared as such and to occupants on a precarious basis (ocupantes a título precario).</p> <p>A concession in the urban coastal zone shall not be granted to or held by: (a) foreign nationals that have not resided in the country for at least five years; (b) foreign nationals with an irregular migratory status; (c) enterprises domiciled abroad; or (d) enterprises where more than fifty percent of the capital shares or stocks are owned by foreigners. This percentage shall be maintained throughout the period of the concession. Enterprises that hold concessions in coastal urban zones shall report any changes in the composition of their equity.</p> <p>Excluding land that is under private domain and has legitimate title, all other land within the 2000 meters-wide zone which is alongside Costa Rica's borders with Nicaragua and Panama is inalienable and cannot be acquired by denuncia or possession. In case of natural persons, a foreign national must have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs, to obtain a concession in these lands. A juridical person shall be domiciled in Costa Rica to obtain a concession in these lands. Juridical persons, whose shares, stocks or capital belongs to foreign nationals in more than 50% may not obtain a concession. Juridical persons whose members are more than 50% foreigners may not obtain a concession. In case of juridical persons whose capital is owned by foreign nationals, they shall demonstrate that these natural persons have permanent resident status in Costa Rica, and prove it through a certification issued by the General Directorate of Migration and Alien Affairs.</p>
11.	Enterprises established in the Free Zone Regime under the category of Export Processing Industries that produce, process or assemble for export or re-export, may introduce into the national customs territory up to 25 percent of their total sales.		<p>A non-producer exporter commercial enterprise, established in the Free Zone in Costa Rica that simply handles, re-packs or redistributes non-traditional goods and products for exportation or re-exportation, cannot introduce any percentage of its total sales into Costa Rica's customs territory.</p>

³ A coastal urban zone is a territory in the coast, also considered as an urban area, and previously declared as coastal urban area by the competent authorities.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
12. Only the professional services suppliers duly incorporated to the respective professional association in Costa Rica are authorised to practice the profession in the Costa Rican territory, including advisory and consulting. Incorporation is subject to nationality and residency requirements at the time of applying for membership. In some cases, the hiring of foreign professional services suppliers on behalf of State or private institutions can only happen when there are no Costa Rican professional services suppliers willing to supply the service in the required conditions, or under the declaration of inopia.			
13. Costa Rica reserves the right to adopt or maintain any measure: <ul style="list-style-type: none"> (a) that grants rights or preferences to social or economic groups under disadvantage or to native groups; or (b) with respect to the provision of law enforcement and correctional services, and the following services to the extent they are social services established or maintained for a public purpose: income security or insurance, social security or insurance, social welfare, public education, public training, health, child care, public sewage services, and water supply services. 			
14. With respect to services included in this Schedule, any market access and national treatment limitations maintained at local governments' level are consolidated; nevertheless such limitations are not scheduled.			
15. Costa Rica reserves the right to adopt or maintain any measure with respect to subsidies or grants it provides, including government-supported loans, guarantees, and insurance.			
16. Commitments under Mode 4 are unbound, except for measures concerning the entry and temporary stay of business persons falling within the categories defined in paragraphs A, B and C below. A business person means a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence. Authorisation is granted subject to the limitations and conditions set out herein and in the migratory and labour regulations for entry of natural persons into, or their temporary stay in, its territory, including those necessary to ensure border security, the orderly movement of natural persons across its borders and to protect the domestic labour force and permanent employment in their respective territories. The sole fact of requiring a visa for a natural person shall not be regarded as nullifying or impairing benefits under this Agreement. The national relevant professional bodies may adopt or maintain at their discretion requirements, standards or criteria for the authorisation, licensing or certification for the exercise of a			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>profession. Numerical quotas and economic needs tests are required for categories A, B and C. Any limitations scheduled for specific sectors and subsectors shall also apply.</p> <p>A. Business visitors: a natural person of a Party engaged in trading goods, providing services or conducting activities related to commercial presence; seeking to engage in one of the following business activities in the territory of Costa Rica:</p> <ul style="list-style-type: none"> - Meetings and Consultations: Business persons attending meetings, seminars or conferences, or engaged in advising clients. - Research and Design: Technical, scientific and statistical researchers conducting independent research or research for an enterprise located in a Party to the Agreement on Climate Change, Trade and Sustainability. - Manufacture and Production: Purchasing and production management personnel conducting commercial transactions for an enterprise located in a Party to this Agreement. - Marketing: Market researchers and analysts conducting independent research or analysis or research or analysis for an enterprise located in a Party to this Agreement. Trade fair and promotional personnel attending a trade convention. - Sales: Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in a Party to this Agreement but not delivering goods or providing services. Buyers purchasing for an enterprise located in a Party to this Agreement. - After-Sales Services: Installers, repair, maintenance and supervising personnel, that have specialised knowledge essential to a seller's contractual obligation, and that supplies services or trains workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside of Costa Rica, during the warranty period or service agreement. - General Services: <ul style="list-style-type: none"> - Managing and supervision personnel engaging in business operations for an enterprise located in a Party to this Agreement. - Public relations and advertising personnel that supply consulting services to clients or participating in conventions. - Translators or interpreters that supply services as personnel of an enterprise located in a Party to this Agreement, except for those services that in accordance with the legislation of Costa Rica must be provided by authorised translators. - Services suppliers of information and communication technologies that attend meetings, seminars or conferences; or undertaking consultancies. - Sellers and advisors in franchise development that wish to offer their services in Costa Rica. 			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>B. 1) Traders: A business person in a capacity that is supervisory, executive or that involves essential skills, seeking to carry on substantial trade in goods or services principally between Costa Rica and another Party.</p> <p>2) Investors: a natural person seeking to supply services through commercial presence in which that person has committed, or is in the process of committing, a substantial amount of capital, amount which is determined by domestic law.</p> <p>C. Intra-Corporate Transferees: A business person employed by an enterprise located in another Party who is transferred to perform as an executive, manager or specialist in that enterprise's parent entity or subsidiary, provided that the business person and that enterprise complies with existing immigration measures applicable to temporary entry. Costa Rica may require the business person to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission.</p>			
17. The senior management, boards of directors and other related positions within public institutions and public enterprises are reserved to Costa Rican nationals.			
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional services			
(d) Architectural services			
Advisory and pre-design architectural services (CPC 86711)	<p>1) None</p> <p>2) None</p>	<p>1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.</p> <p>2) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in horizontal commitments	3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Architectural design services (CPC 86712)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Contract administration services (CPC 86713)	1) None 2) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in horizontal commitments	3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Combined architectural design and contract administration services (CPC 86714)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
(e) Engineering services			
Advisory and consultative engineering services (CPC 86721)	1) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None 3) None 4) Unbound except as indicated in horizontal commitments	2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Engineering design services for the construction of foundations and building structures (CPC 86722)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Engineering design services for mechanical and electrical installations (CPC 86723)	1) None 2) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in horizontal commitments	3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Engineering design services for the construction of civil engineering works (CPC 86724)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Engineering design services for industrial processes and production (CPC 86725)	1) None 2) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in horizontal commitments	3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Engineering design services n.e.c. (CPC 86726)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Other engineering services during the construction and installation phase (CPC 86727)	1) None 2) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in horizontal commitments	3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
Other engineering services (CPC 86729)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
(f) Integrated engineering services			
Integrated engineering services for transportation infrastructure turnkey projects	1) None	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 86731)	<ul style="list-style-type: none"> 2) None 3) None 4) Unbound except as indicated in horizontal commitments 	<ul style="list-style-type: none"> and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments 	
Integrated engineering and project management services for water supply and sanitation works turnkey projects (CPC 86732)	<ul style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments 	<ul style="list-style-type: none"> 1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments 	
Integrated engineering services for the construction of manufacturing turnkey projects	<ul style="list-style-type: none"> 1) None 	<ul style="list-style-type: none"> 1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality 	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 86733)	<p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments</p>	<p>and residency requirements at the time of applying for membership.</p> <p>2) None</p> <p>3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Integrated engineering services for other turnkey projects (CPC 86739)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments</p>	<p>1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.</p> <p>2) None</p> <p>3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
(g) Urban planning and landscape architecture services			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Landscape architecture services (86742)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 2) None 3) Incorporation to the Professional Association of Architects and Engineers is subject to nationality and residency requirements at the time of applying for membership. 4) Unbound except as indicated in horizontal commitments	
<u>B. Computer and related services</u>			
(a) Consultancy services related to the installation of computer hardware			
Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(b) Software implementation services			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(c) Data processing services			
Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(d) Database services			
Database services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(e) Other			
Maintenance and repair services of office machinery and equipment including computers (CPC 84500)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Data preparation services (CPC 84910)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Other computer services n.e.c. (CPC 84990)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>C. Research and development services</u>			
(a) R&D services on natural sciences			
Physical Sciences (CPC 85101)	1) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ⁴ services with regard to biodiversity ⁵ in Costa Rica shall designate a legal	

⁴ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁵ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or *sui generis* registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting⁶ services with regard to biodiversity⁷ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p>	

⁶ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁷ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Chemistry and biology (CPC 85102)	1) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ⁸ services with regard to biodiversity ⁹ in Costa Rica shall designate a legal representative that resides in Costa Rica.	

⁸ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

⁹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting¹⁰ services with regard to biodiversity¹¹ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific</p>	

¹⁰ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹¹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Engineering and technology (CPC 85103)	1) None	<p>1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting¹² services with regard to biodiversity¹³ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific</p>	

¹² “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹³ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting¹⁴ services with regard to biodiversity¹⁵ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a</p>	

¹⁴ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹⁵ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Agricultural science (CPC 85104)	1) None	<p>1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting¹⁶ services with regard to biodiversity¹⁷ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a</p>	

¹⁶ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹⁷ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting¹⁸ services with regard to biodiversity¹⁹ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six</p>	

¹⁸ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

¹⁹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Other natural sciences (CPC 85109)	1) None	<p>1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting²⁰ services with regard to biodiversity²¹ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six</p>	

²⁰ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

²¹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting²² services with regard to biodiversity²³ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents</p>	

²² “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

²³ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	shall pay a lower fee than non-resident foreigners to obtain this licence. 4) Unbound except as indicated in horizontal commitments	
(c) Interdisciplinary R&D services			
Interdisciplinary research and experimental development services (CPC 85300)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>E. Rental/Leasing Services without Operators</u>			
(c) Relating to other transport equipment			
Leasing or rental services concerning private cars without operator (CPC 83101)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Concerning goods transport vehicles without operator (CPC 83102)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other land transport equipment without operator (CPC 83105)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
<u>F. Other Business Services</u>			
(e) Technical testing and analysis services			
Composition and purity testing and analysis services (CPC 86761)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Testing and analysis services of physical properties (CPC 86762)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Testing and analysis services of integrated mechanical and electrical systems (CPC 86763)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Technical inspection services (CPC 86764)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Other technical testing and analysis services (CPC 86769)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(f) Services incidental to agriculture, hunting and forestry			
Services incidental to agriculture (CPC 8811)	1) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ²⁴ services with regard to biodiversity ²⁵ in Costa Rica shall designate a legal	

²⁴ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

²⁵ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>representative that resides in Costa Rica.</p> <p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting²⁶ services with regard to biodiversity²⁷ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p>	

²⁶ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

²⁷ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
Services related to forestry and logging, which include forest management and forest damage assessment (CPC 88140)	1) None	1) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting ²⁸ services with regard to biodiversity ²⁹ in Costa Rica shall designate a legal representative that resides in Costa Rica.	

²⁸ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

²⁹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>2) None</p> <p>3) None</p>	<p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>2) None</p> <p>3) Foreign nationals or enterprises domiciled abroad that supply scientific research and bioprospecting³⁰ services with regard to biodiversity³¹ in Costa Rica shall designate a legal representative that resides in Costa Rica.</p>	

³⁰ “Bioprospecting” includes the systematic search, classification, and investigation, for commercial purposes, of new sources of chemical compounds, genes, proteins, microorganisms, and other products with real or potential economic value found in biodiversity.

³¹ “Biodiversity” includes the variability of live organisms of any source, found in land, air, marine, aquatic, or other ecological ecosystems, as well as the diversity within each species and between species and the ecosystems of which they are a part. Biodiversity also includes intangible elements such as: the knowledge, innovation, and individual or collective traditional practice, with real or potential economic value, associated with genetic and bio-chemical resources protected or not by intellectual property rights or sui generis registry systems.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>A licence for scientific or cultural collection of species, scientific hunting, and scientific or cultural fishing shall be issued for a maximum of one year for nationals or residents, and six months or less for all other foreigners. Nationals and residents shall pay a lower fee than non-resident foreigners to obtain this licence.</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
(i) Services incidental to manufacturing			
Recycling on a fee or contract basis (CPC 88493)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal commitments</p>	
(n) Maintenance and repair of equipment			
Repair services of personal and household goods (CPC 633)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	4) Unbound except as indicated in horizontal commitments	
Repair services of fabricated metal products, except machinery and equipment, on a fee or contract basis (CPC 8861)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Repair services of machinery, except office machinery and transport and office equipment, on a fee or contract basis (CPC 8862)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Repair services of electrical machinery and apparatus, except for office machinery and non-transport and non-office equipment, on a fee or contract basis (CPC 8864)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
(o) Building cleaning services			
Other building cleaning services (CPC 87409)	1) None 2) None 3) None	1) None 2) None 3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	4) Unbound except as indicated in horizontal commitments	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<u>A. General construction work for buildings</u>			
For hotel, restaurant and similar buildings (CPC 5126)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
For educational buildings/For health buildings/Other buildings (CPC 5127, 5128, 51290)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>B. General construction work for civil engineering</u>			
For highways (except elevated highways), streets, roads, railways and airfield runways (CPC 5131)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
For bridges, elevated highways, tunnels and subways (CPC 5132)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
For waterways, harbours, dams and other waterworks (CPC 5133)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
For long distance pipelines, communication and power lines (CPC 5134)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
For local pipelines and cables; ancillary works (CPC 5135)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>C. Installation and assembly work</u>			
Roofing and water proofing	1) None	1) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 5153)	2) None 3) None 4) Unbound except as indicated in horizontal commitments	2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Heating, ventilation and air conditioning work (CPC 5161)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Water plumbing and drain laying work (CPC 5162)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Electrical wiring and fitting (CPC 51641)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Insulation (CPC 51650)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>D. Building completion and finishing work</u>			
Glazing work and window glass installation work (CPC 5171)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>E. Other</u>			
Site formation and clearance work (CPC 5113)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)			
<u>A. Commission agents' services</u>			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Sales on a fee or contract basis of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles (CPC 62114)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery (CPC 62115)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
<u>B. Wholesale trade services</u>			
Wholesale trade services of household appliances (CPC 62242)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
Retail sales of household appliances (CPC 63232 ³²)	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) None 4) Unbound except as indicated in horizontal commitments	

³²

For greater certainty, the commitment in CPC 63232 excludes wholesale trade services of energy products.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES (only services that are wholly privately funded)			
Secondary education services (CPC 922)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Higher education services (CPC 92390)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Adult education services n.e.c. (CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in horizontal commitments	
6. ENVIRONMENTAL SERVICES			
<u>A. Sewage services</u>			
Sewage services (CPC 9401)	1) Unbound, except for consulting services. 2) None	1) Unbound, except for consulting services. 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) Unbound 4) Unbound except as indicated in horizontal commitments	3) Unbound 4) Unbound except as indicated in horizontal commitments	
<u>B. Refuse disposal services</u>			
Refuse disposal services (CPC 9402)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
<u>C. Sanitation and similar services</u>			
Sanitation and similar services (CPC 9403)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
<u>D. Other</u>			
Cleaning services of exhaust gases (CPC 9404)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Noise abatement services (CPC 9405)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Nature and landscape protection services (CPC 9406)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Other environmental protection services n.e.c. (CPC 9409)	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound, except for consulting services. 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
7. FINANCIAL SERVICES			
1. The commitments taken in Modes 1 and 2 do not oblige Costa Rica to permit financial services suppliers of another Party to do business or solicit in the territory of Costa Rica. Costa Rica may define “doing business” and “solicitation”, provided that such definitions are not inconsistent with the commitments taken in Modes 1 and 2.			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>2. Without prejudice to other means of prudential regulation of cross-border trade in financial services, Costa Rica may require the registration of cross-border financial service suppliers of another Party and of financial instruments.</p> <p>3. In the case of financial services, the differentiated treatment that is set out in the Costa Rican legislation in favour of the State, commercial state banks and other public institutions, with regard to private banks and financial private institutions (Costa Rican or foreign capital) or another State, does not constitute a reservation on market access and national treatment.</p>			
<u>B. Banking and other financial services (excluding insurance):</u>			
<p>Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p>Financial leasing</p> <p>Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (excluding insurance and insurance-related services)</p>	<p>1) Unbound except none for:</p> <p>(a) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services (excluding insurance and insurance-related services), and</p> <p>(b) Advisory and other auxiliary services, excluding intermediation, relating to lending of all types (including consumer credit, mortgage credit, factoring and financing</p>	<p>1) Unbound except as indicated in the market access column.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>of commercial transaction) and financial leasing.³³</p> <p>2) None</p> <p>3) Non-bank financial companies may not provide financial leasing services, since there are legal restrictions on the acquisition of movable and immovable property by such entities.</p> <p>Only the <i>Banco Popular y de Desarrollo Comunal</i> will manage the funds of the mandatory contributions made by employers and employees pursuant to respective legislation.</p> <p>Costa Rica reserves the right to adopt or maintain measures requiring the incorporation in Costa Rica of foreign financial services suppliers³⁴ except for branches of foreign banks and Fund Company (<i>Sociedad Administradora de Fondos de Inversión</i>).</p>	<p>2) None</p> <p>3) The State guarantees the liabilities of the State Banks and of the non-State banks of Public Law.</p> <p>Private banks that operate current accounts and saving sections have to meet any of the following requirements:</p> <p>(a) To maintain permanently a loan balance in the <i>Fondo de Crédito para el Desarrollo</i> equivalent to seventeen percent of total short-term deposits (thirty days or less), once the corresponding reserve is deducted, both in domestic and foreign currencies. In the event that all deposits are made in domestic currency, the percentage will be only 15 percent (15%) on the same calculation basis.</p> <p>The resources received from</p>	

³³ It is understood that auxiliary services do not include lending of all types (including consumer credit, mortgage credit, factoring and financing of commercial transaction) or financial leasing.

³⁴ This limitation covers new financial services.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>In the case of financial entities and those authorised to receive deposits from the public in Costa Rica, such as private banks, branches of foreign banks, non-bank financial enterprises and savings and credit cooperatives are required to be constituted or organised under Costa Rican law.</p>	<p>private entities by the state bank(s) managing the <i>Fondo de Crédito para el Desarrollo</i>, are exempted from the requirement of the minimum legal reserve for the operations carried out by the managing state bank(s). Such managing entities of these resources will recognize to the private banks, for the transferred resources, an interest rate of 50 percent (50%) of the basic passive rate for deposits in domestic currency and 50 percent (50%) of the average of the last three months of the SOFR (Secured Overnight Financing Rate), calculated by the Federal Reserve Bank of New York, for the resources transferred in foreign currency.</p> <p>(b) Alternatively, to establish at least four agencies or branches to provide basic banking</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>services – both passive and active – in the following regions: Chorotega, Central Pacific, Brunca, Atlantic Huetar, and North Huetar, dedicating at least ten percent, once the corresponding reserve has been deducted, of total short-term deposits (thirty days or less), in domestic or foreign currency, to credits for programs which, for these purposes, must be submitted to the <i>Consejo Rector</i>, in order to request its review and approval. These resources will be placed to end users at the following rates:</p> <p>(i) For resources in <i>colones</i>: at the basic passive rate calculated by the Central Bank of Costa Rica, adjustable and reviewable quarterly. This rate shall be four percent (4%), when such calculation is lower than this percentage.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>(ii) For resources in foreign currency: it shall be the average net interest rate of private bank deposits at six months term, calculated by the Central Bank of Costa Rica, adjustable and revisable every quarterly. This rate shall be three percent (3%), if such calculation is lower than this percentage.</p> <p>In the event that private banks channel funds through second-tier banks, the <i>Consejo Rector</i> shall establish a preferential rate.</p> <p>The State and public institutions with state character, as well as the public institutions the equity of which belongs mainly to the State or its institutions, may only make deposits and operations in current and savings accounts through State commercial banks and non-State banks of Public Law.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in horizontal commitments	<p>At least 10 Costa Rican co-operative organisations are required to establish and operate a co-operative bank.</p> <p>At least 25 Costa Rican solidarity associations are required to establish and operate a solidarity bank.</p> <p>Trust agreements of the National Telecommunication Fund (<i>Fondo Nacional de Telecomunicaciones</i>) shall be signed with public banks of the National Banking System.</p> <p>The issues of debt, convertible bonds and structured products are subject to the requirement of obligatory rating, except the issues of State securities and of non-banking Costa Rican public institutions.</p> <p>4) Unbound except as indicated in horizontal commitments and it is necessary to be Costa Rican or having legal residency in the country to obtain the credential to be an exchange agent.</p>	
11. TRANSPORT SERVICES			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>E. Rail Transport Services</u>			
(a) Passenger transportation			
Interurban passenger transportation (CPC 71111)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Urban and suburban passenger transportation (CPC 71112)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
(b) Freight transportation			
Freight transportation (CPC 71121)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
<u>F. Road Transport Services</u>			
(a) Passenger transportation			
Urban and suburban regular and special transportation (CPC 71211 and 71212)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Interurban regular and special transportation (CPC 71213 and 71214)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	
Other scheduled passenger transportation (CPC 71219)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in horizontal commitments	

APPENDIX 2 TO ANNEX V

ICELAND - SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. Specific commitments in this Schedule are prepared in accordance with the WTO Secretariat paper entitled “Scheduling of Initial Commitments on Trade in Services: Explanatory Note” (MTN.GNS/W/164). The classification of sectors in this Schedule is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office, while the ordering reflects the classification system used by the WTO Secretariat in MTN.GNS/W/120.
2. This schedule should be read in conjunction with Annex IV (List of Environmental and Environmentally Related Services), including horizontal and specific ex-outs.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) All foreign currency transfers must be reported to the Central Bank of Iceland for statistical purposes.</p> <p>Service providers shall inform the Ministry of Economic Affairs of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.</p>		
	<p>All foreign investment of a Foreign State or companies/organisations owned by a Foreign State requires a special concession.</p> <p>Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice and Human Rights if the lease is for a period exceeding three years and not for use in conducting its normal business activities.</p>	<p>Managers and the majority of the members of the board of directors in all domestic enterprises must be resident in Iceland, unless exempted from this requirement by the relevant ministry. Citizens of other EEA and EFTA Member States are exempted from the residency requirement</p> <p>At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate. Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc</p> <p>Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the relevant ministry has endorsed it in writing.</p>	
	<p>4) Unbound, except for the following categories A), B) and C):</p> <p>A) <u>Intra-corporate transferees</u>:</p> <p>Managers, executives and specialists as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached, shall be permitted without</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>requiring compliance with labour market tests for a maximum period of one year. Entry and stay shall be subject to a work permit that must be obtained before the natural person enters Iceland.</p> <p>Definitions:</p> <p><u>Executives</u>: persons who primarily direct the management of the organisation covered by this Agreement and establish its goals and generally have a wide decision-making authority. Executives would not necessarily perform tasks related to the actual provision of the service.</p> <p><u>Managers</u>: persons who direct the organisation covered by this Agreement or its department and are in a senior level responsible of the service providing functions of the organisation by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Specialists</u>: persons within the organisation who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organisation's service, research equipment, techniques or management.</p> <p>B) <u>Business Visitors</u></p> <p>Entry and stay is subject to a notification requirement. Remuneration must be derived outside of Iceland. Stay is permitted for a maximum of 90 days in one calendar year.</p> <p><u>Service sellers</u>: persons who as representatives of a service provider covered by this Agreement are seeking temporary entry for purposes of negotiation for the sale of services or entering into agreements to sell services for that service provider, where this selling activity is not directed to the general public.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p><u>Installers and maintainers</u>: service providers possessing specialised knowledge essential to a seller's contractual obligation, supplying services or training workers to supply services pursuant to a warranty or other service contract incidental to the sale or lease of machinery or technical equipment purchased or leased from an enterprise located in their home country throughout the duration of the warranty or service contract. It is a condition that the need for such labour does not extend beyond three months.</p> <p>C) <u>Contractual Service Suppliers</u></p> <p>Natural persons employed by a foreign juridical person with no commercial presence in Iceland, and on the basis of a service agreement necessary to fulfil a contract. Access is subject to the following conditions:</p> <ul style="list-style-type: none"> - A signed service contract must exist between the Service Supplier 		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>and a corporation engaged in substantive business in Iceland. The service contract must include a statement to the effect that a condition for the transaction under the contract is that an employee of the service supplier is to provide the service.</p> <ul style="list-style-type: none"> - The person providing the service on behalf of the Service Supplier must have specialised skills or qualifications of direct relevance to the service activity which is the subject of the contract. - Stay shall not exceed a period longer than six months on the basis of the same service contract. - Entry and stay shall be subject to a work permit that must be obtained before the person enters Iceland. <p>Access is granted to the following services sectors:</p> <ul style="list-style-type: none"> - Engineering services (CPC 8673) - Integrated engineering services (CPC 8673) 		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
All sectors: Subsidies (the issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS).	<ul style="list-style-type: none"> - Environmental consulting services (part of CPC 94) - Technical testing and analysis services (CPC 8676) - Related scientific and technical consulting services (CPC 8675) <p>3) None</p> <p>4) None</p>	<p>3) Eligibility for subsidies may be limited to juridical persons established within the territory of Iceland. Subsidies related to research and development are unbound.</p> <p>4) Subsidies available only to natural persons may be limited to Icelandic citizens.</p>	
II. SECTOR-SPECIFIC COMMITMENTS All sector-specific commitments apply solely for services as described in Annex IV (List of Environmental and Environmentally Related Services) and taking into account the exclusions mentioned under column “ex out”.			
1. BUSINESS SERVICES			
A. Professional services			
(d) Architectural services (part of CPC 86711-86714)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Engineering services (part of CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Integrated Engineering services (part of CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Urban planning and landscape architectural services (part of CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>B. Computer and Related Services (part of CPC 84)</u>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Concession needed if personal-data is to be processed outside Icelandic jurisdiction 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>C. Research and Development Services</u>			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Interdisciplinary R&D services (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>E. Rental/Leasing Services without Operators</u> (part of CPC 831)	1) None 2) None 3) Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>F. Other Business Services</u>			
(e) Technical testing and analysis services (part of CPC 8676)	1) None 2) None 3) None	1) None 2) None 3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(f) Advisory and consulting services incidental to agriculture and forestry (parts of CPC 8811, CPC 8814)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Advisory and consulting services related to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(i) Services related to manufacturing (CPC 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(m) Related scientific and technical consulting services (part of CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 and CPC 8861-8864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<u>A. General Construction Work for Buildings</u> (CPC 5121-5122, 5124, and 5126-5129)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>B. General Construction Work for Civil Engineering</u> (part of CPC 5131-5136)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Installation and Assembly Work</u> (part of CPC 5153, 5161-5162, 51641, 51649 and 51650)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. <u>Building Completion and Finishing Work</u> (CPC 5171)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. <u>Other</u> - Site formation and clearance for carbon capture and geothermal related services, including geothermal drilling (part of CPC 5113)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
4. DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products)			
A. <u>Commission Agents' Services</u> (part of CPC 621)	1) None 2) None	1) None 2) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
B. <u>Wholesale Trade Services</u> (part of CPC 622)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. <u>Retailing Services</u> (part of CPC 63232)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
6. ENVIRONMENTAL SERVICES			
For greater certainty, the commitments listed in this section do not apply to public service functions owned and operated or contracted out by local, regional or central government.			
A. <u>Sewage Services</u> (CPC 9401)	1) None 2) None 3) None	1) None 2) None 3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
B. <u>Refuse Disposal Waste</u> (CPC 9402)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. <u>Sanitation and Similar Services</u> (CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. <u>Other:</u> - Cleaning services of exhaust gases (CPC 9404) - Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other (CPC 9409)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES <ol style="list-style-type: none"> Iceland undertakes commitments on financial services in accordance with the WTO “Understanding on Commitments in Financial Services” (the Understanding). Market access commitments with respect to Modes 1) and 2) and bound in this Schedule to the extent of the obligations in B.3 and B.4 of the Understanding. 			
A. <u>Insurance and Insurance related Services</u>	<ol style="list-style-type: none"> The supply of direct insurance is reserved for Icelandic insurance undertakings or authorized insurance undertakings from another EEA and EFTA Member State. The supply of insurance mediation is reserved for insurance intermediaries authorized by the Financial Supervisory Authority or insurance intermediaries authorized by competent authorities of another EEA Member State or an EFTA Member State. 	<ol style="list-style-type: none"> None 	
	<ol style="list-style-type: none"> None Insurance undertakings not established in an EEA Member State or an EFTA Member State require authorization to establish branch offices in Iceland. 	<ol style="list-style-type: none"> None The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland, citizens of another EEA or EFTA Member State residing in an EEA or EFTA 	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Member State or legal entities registered in an EEA or EFTA Member State.	
	<p>Any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the Financial Supervisory Authority. The Authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the undertaking.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>Branch offices of non-EEA insurance undertakings must be managed by a resident agent.</p> <p>Insurance intermediaries must be resident in Iceland or citizens or legal entities of another EEA Member State or an EFTA Member State residing in an EEA Member State or an EFTA Member State. The Minister of Economic Affairs may grant exemptions from this requirement.</p> <p>4) Unbound except as indicated in the horizontal section</p>	
B. <u>Banking and Other Financial Services</u> (excluding insurance)	<p>1) None</p> <p>2) None</p>	<p>1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non-residents.</p> <p>2) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) Credit institutions and undertakings engaged in securities services established in a non-EEA Member State or an EFTA Member State can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority.</p>	<p>3) A founder of a credit institution shall be a natural or legal person resident in Iceland. Citizens and legal persons of other EEA and EFTA Member States are exempted from the residency requirement</p>	
	<p>Credit institutions and undertakings engaged in securities services can only be established as companies with limited liability.</p> <p>Commercial banks and savings banks have exclusive rights to accept deposits and other repayable funds from the public.</p> <p>Public issue of securities shall be conducted by securities undertakings or other parties authorized to provide such services.</p>	<p>Managers and the majority of the board members of credit institutions and undertakings engaged in securities services and UCITS shall be resident in Iceland. Citizens of other EEA and EFTA Member States are exempted from the residency requirement.</p> <p>Service providers shall inform the Ministry of Economic Affairs of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
11. TRANSPORT SERVICES			
A. <u>Maritime Transport Services</u>			
(a), (b) International transport (freight and passengers) including cabotage transport (parts of CPC 7211 and 7212).	1) None 2) None 3) (a) Establishment of a registered company for the purpose of operating a fleet under Icelandic flag: Unbound except as indicated in the horizontal section (b) Other forms of commercial presence: None 4) (a) Ships' crew: Unbound except as indicated in the horizontal section (b) Key personnel employed in relation to a commercial presence as defined under Mode 3(b): Unbound except as indicated in the horizontal section	1) None 2) None 3) (a) Unbound (b) None 4) (a) Unbound (b) Unbound	
(e) Pushing and towing services related to offshore wind power (part of CPC 7214)	1) None 2) None 3) None	1) None 2) None 3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
F. <u>Road Transport Services</u> (part of CPC 71211-14 and 71219)	1) None 2) None 3) Authorisation required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licences for certain areas or routes. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

APPENDIX 3 TO ANNEX V

NEW ZEALAND - SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. Specific commitments in this Schedule are prepared in accordance with the WTO Secretariat paper entitled “Scheduling of Initial Commitments on Trade in Services: Explanatory Note” (MTN.GNS/W/164). The classification of sectors in this Schedule is based on the 1991 provisional Central Product Classification (CPC) of the United Nations Statistical Office, while the ordering reflects the classification system used by the WTO Secretariat in MTN.GNS/W/120. In the context of CPC listings in this Schedule, the use of ** against individual CPC listings indicates that the service specified constitutes only part of the total range of activities covered by the CPC concordance.
2. This Schedule should be read in conjunction with Annex IV (List of Environmental and Environmentally Related Services). In particular, where Annex IV (List of Environmental and Environmentally Related Services) includes specific ex-outs or *, **, or ***, these are also included in this Schedule.

Overseas Investment

3. An “overseas person” is defined as an individual not normally resident in New Zealand; a company not incorporated in New Zealand; a New Zealand- incorporated company in which 25 per cent or more of any class of shares or 25 per cent or more of the voting power is held by overseas persons; or a nominee of the overseas person, whether or not the nominee is himself or herself an overseas person.

Maritime Transport Services

4. Cabotage: for the purposes of this Schedule only, “cabotage” is defined as the transportation of passengers or goods between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port located in New Zealand.
5. Maritime Freight Forwarding Services is defined as the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation, and provision of business information.

Domestic Regulation

6. The obligation under paragraph 5 of Article 3.10 (Domestic Regulation) to comply with the criteria outlined in subparagraph 4(b) of that Article shall not apply to New Zealand

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE		<p>3) Consent under the Overseas Investment Act 2005 or its successor legislation is required for the following investments by an “overseas person”:¹</p> <ul style="list-style-type: none"> (a) acquisition or control of 25 per cent or more of the shares or voting power in a company where either the consideration for the transfer or the value of the assets of the company exceeds NZ\$10million; (b) the establishment of new business in New Zealand where the total expenditure in setting up the business exceeds NZ\$10 million; (c) the acquisition of the assets of the business where the total consideration paid or payable for the assets exceeds NZ\$10 million.; and (d) the issue or allotment of shares where the 25 per cent threshold has already been exceeded or will be exceeded as a result of the issue and where the total consideration 	

¹ See paragraph 3 of Explanatory Notes.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>paid or payable exceeds NZ\$10 million.</p> <p>Consent is required, regardless of the dollar value of the investment, for acquisition or control of certain classes of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment regime.</p> <p>Consent is required, regardless of the dollar value, for any transaction that would result in an overseas investment in fishing quota.</p> <p>Unbound for enterprises currently in State ownership.</p>	
	(1)(2)(3)(4) Unbound with respect to: - the provision of public law enforcement and correctional services; and - the following, to the extent that they are social services established for a public purpose: child-care; health; income security and insurance; public education; public housing; public training; public transport; public utilities; social security		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	and insurance; or social welfare.		
	<p>(4) Unbound except for measures concerning the entry and temporary stay of natural persons of another Party, employed by a service supplier of another Party that supplies services within New Zealand through a commercial presence, falling within the following categories;</p> <p>A. <u>Executives and senior managers</u>, as intra-corporate transferees, for periods of initial stay up to a maximum of three years:</p> <p><u>Executives and senior managers</u> being natural persons who are senior employees of an organisation, who have been employed by that organisation for at least twelve months prior to their proposed transfer to New Zealand, and who are responsible for the entire or a substantial part of an organisation's operations in New Zealand, receiving general supervision or direction principally from higher level executives, the board of directors or</p>	<p>(4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>stockholders of the business;</p> <p>B. <u>Specialist and/or senior personnel</u>, as intra-corporate transferees, for periods of an initial stay up to a maximum of twelve months:</p> <p><u>Specialist and/or senior personnel</u> being natural persons transferred to undertake a specific or specialist task at a senior level within the company; this may include, for example, short-term specialist development projects; or the establishment in New Zealand of a commercial presence of a service supplier with its head of operations in the territory of another Party and not having any other commercial presence in New Zealand;</p> <p>C. <u>Specialist personnel</u>, subject to labour market tests, as intra-corporate transferees, for periods of stay up to a maximum of three years;</p> <p><u>Specialist personnel</u> being natural persons with trade, technical or professional skills who are</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>responsible for or employed in a particular aspect of an organisation's operations in New Zealand. Skills are assessed in terms of the applicant's employment experience, qualifications, and suitability for the position;</p> <p>D. <u>Installers and servicers</u>, as intra-corporate transferees, for periods not exceeding three months in any twelve month period;</p> <p><u>Installers and servicers</u> being natural persons who are installers and servicers of machinery and/or equipment, where such installation and/or servicing by the supplying company is a condition of purchase of the said machinery or equipment;</p> <p>E. <u>Service sellers</u>, as business visitors, for a period or periods not exceeding in aggregate three months in any calendar year:</p> <p><u>Service sellers</u> being natural persons who are representatives of a service supplier of another Member, whether</p>		

Modes of supply: 1) Cross-border supply		2) Consumption abroad	3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
	<p>or not that service supplier has a commercial presence in New Zealand, and are seeking temporary entry to New Zealand for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public.</p> <p>(1)(2)(3)(4) Unbound in cases of labour/management disputes, and also with respect to ships’ crews.</p>			
	<p>(1)(2)(3)(4) Unbound with respect to all measures necessary to protect cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific, or technological heritage, or measures necessary to support creative arts² of national value.</p>			
	<p>(1)(2)(3)(4) Unbound for subsidies or grants, including government- supported</p>			

² The term “creative arts” includes ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft – such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo) – literature, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term “creative arts” encompasses those activities involved in the presentation, execution and interpretation of the arts; and the study and technical development of these art forms and activities.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	loans, guarantees, and insurance.		
	<p>(1)(2)(3)(4) Unbound with respect to all measures it deems necessary to protect or promote Māori rights, interests, duties and responsibilities in respect of trade enabled by electronic means, including in fulfilment of its obligations under Te Tiriti o Waitangi/The Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of another Party or as a disguised restriction on trade in services and investment.</p> <p>The Parties agree that the interpretation of Te Tiriti o Waitangi/the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement.</p>		
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(d) Architectural services			
Advisory and pre-design architectural services (CPC 86711)	1) None 2) None 3) None	1) None 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
Architectural design services (CPC 86712)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Contract administration services (CPC 86713)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Combined architectural design and contract administration services (CPC 86714)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Engineering services			
Advisory and consultative engineering services (CPC 86721)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Engineering design	1) None	1) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
services for the construction of foundations and building structures (CPC 86722)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
Engineering design services for mechanical and electrical installations (CPC 86723)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Engineering design services for the construction of civil engineering works (CPC 86724)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Engineering design services for industrial processes and production (CPC 86725)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Engineering design services n.e.c. (CPC 86726)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other engineering services during the construction and installation phase (CPC 86727)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other engineering services (CPC 86729)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Integrated Engineering Services			
Integrated engineering services for transportation infrastructure turnkey projects (CPC 86731) - <i>Limited to services related to mass transportation and multimodal transport of goods to reduce emissions.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Integrated engineering and project management services for water supply and sanitation works turnkey projects (CPC	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
86732)			
Integrated engineering services for the construction of manufacturing turnkey projects (CPC 86733)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Integrated engineering services for other turnkey projects (CPC 86739)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Urban Planning and Landscape Architecture Services			
Urban Planning (CPC 86741) - <i>Consultancy services only.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Landscape architecture services (CPC 86742) - <i>Consultancy services only.</i> - <i>Limited to services related to maintaining, restoring, or regenerating</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply		2) Consumption abroad		3) Commercial presence	4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment		Additional Commitments	
<i>ecosystems, natural landscapes, and biodiversity.</i>					
<u>B. Computer and Related Services</u>					
(a) Consultancy services related to the installation of computer hardware (CPC 841) <i>- Limited to services related to hardware that does not imply an excessive consumption of energy.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(b) Software Implementation Services (CPC 842) <i>- Limited to software related to an environmental purpose.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			
(c) Data processing services (CPC 843) <i>- Limited to services that do not imply an excessive consumption of energy.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section			

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Database services (CPC 844) - <i>Limited to databases for environmental data collection.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Other			
Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Data preparation services (CPC 84910)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other computer services n.e.c. (CPC 84990) - <i>Limited to training of computer specialists in software and technologies used to achieve environmental purposes.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>E. Rental and leasing without operator</u>			
Leasing or rental services	1) None	1) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
concerning private cars without operator (CPC 83101*)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
Concerning goods transport vehicles without operator (CPC 83102*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other land transport equipment without operator (CPC 83105)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
F. <u>Other Business Services</u>			
(f) Services incidental to agriculture, hunting and forestry:			
Services incidental to agriculture (CPC 8811) - <i>Limited to agricultural consultancy services directly contributing to:</i> (i) <i>sustainable farming practices;</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<i>(ii) on-farm climate change mitigation or adaptation practices;</i> <i>(iii) organic agriculture;</i> <i>or</i> <i>(iv) natural resource management and conservation.</i>			
Services incidental to forestry and logging (CPC 88140) <i>- Limited to services directly linked to sustainable forest management, including consultancy in these areas.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Other building cleaning services (CPC 87409) <i>- Limited to cleaning services for:</i> <i>(i) reservoirs and tanks;</i> <i>(ii) furnaces and chimneys; and</i> <i>(iii) incinerators, boilers, ventilation ducts, and exhaust units.</i>	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<u>A. General Construction Work for Buildings</u>			
- For one- and two-dwelling buildings (CPC 5121) - For multi-dwelling buildings (CPC 5122) - For commercial buildings (CPC 5124) - For hotel, restaurant and similar buildings (CPC 5126) - For educational buildings (CPC 5127) - For health buildings (CPC 5128) - Other buildings (CPC 51299)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>B. General Construction Work for Civil Engineering</u>			
For highways (except elevated highways), streets, roads, railways and	1) None for consultancy services 2) None 3) None	1) None for consultancy services 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
airfield runways (CPC 5131) <i>- Limited to general construction services for railways, pedestrian walkways and cycleways.</i>	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
For bridges, elevated highways, tunnels and subways (CPC 5132) <i>- Limited to general construction services for railways, Pedestrian walkways, and cycleways.</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
For waterways, harbours, dams and other waterworks (CPC 5133) <i>- Limited to services related to the construction of dams, including hydroelectricity projects, and irrigation and flood control waterworks.</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
For long distance pipelines,	1) None for consultancy services	1) None for consultancy services	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
communication and power lines (CPC 5134) - <i>Limited to construction services for power lines that carry cleaner energy and pipelines that carry water, sewage, hydrogen gas, or captured carbon for storage, including mineralisation.</i>	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
For local pipelines and cables; ancillary works (CPC 5135) - <i>Limited to construction services for power lines that carry cleaner energy and limited to pipelines that carry water, sewage, or hydrogen gas or captured carbon for storage, including mineralisation.</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
For constructions for mining and manufacturing (CPC 5136) - <i>Limited to the construction of power</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<i>plants for renewable energy.</i>			
C. <u>Installation and Assembly Work</u>			
Heating, ventilation and air conditioning work (CPC 5161)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Water plumbing and drain laying work (CPC 5162)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Electrical wiring and fitting (CPC 51641) - <i>Limited to the installation of electrical wiring or fittings for renewable energy.</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other electrical construction work (CPC 51649) - <i>Limited to the installation of electrical</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<i>wiring or fittings for renewable energy.</i>			
Insulation (CPC 51650)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>D. Building Completion and Finishing Work</u>			
Glazing work and window glass installation work (CPC 5171)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>E. Other</u>			
- Site formation and clearance work (CPC 5113) - <i>Limited to services directly related to production of geothermal energy production and carbon capture and storage, including mineralisation.</i>	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Roofing and water proofing (CPC 5153)	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
4. DISTRIBUTION SERVICES Limited to services related to the distribution of goods, including adapted goods, whose use is beneficial for an environmental purpose listed in Annex III (Environmental Purposes – Trade in Environmental Services). This includes goods that form part of the circular economy and goods covered by Chapter 2 (Trade in Environmental Goods).			
A. <u>Commission Agents' Services</u>			
Sales on a fee or contract basis of machinery, industrial equipment and vehicles other than motor	1) None 2) None 3) None 4) Unbound except as indicated in the	1) None 2) None 3) None 4) Unbound except as indicated in the	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
vehicles, bicycles and motorcycles (CPC 62114), excluding services relating to CPC 2613-2615	horizontal section	horizontal section	
Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery (CPC 62115) excluding services relating to CPC 2613-2615	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Sales on a fee or contract basis of goods n.e.c (CPC 62118) excluding services relating to CPC 2613- 2615	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>B.Wholesale Trade Services</u>			
Wholesale trade services of household appliances (CPC 62242) excluding services relating to CPC 2613- 2615	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Wholesale trade services of	1) None	1) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
sports goods (including bicycles) (CPC 6226) excluding services relating to CPC 2613-2615	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
Wholesale trade services of waste and scrap and materials for recycling (CPC 62278) excluding services relating to CPC 2613-2615	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None for consultancy services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Wholesale trade services of transport equipment and other motor vehicles, motorcycles and bicycles (CPC 62282) excluding services relating to CPC 2613- 2615	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. <u>Retailing Services</u>			
Retail sales of household appliances (CPC 63232)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES			
Secondary and higher education in private institutions (CPC 922-923) <i>- Limited to services directly related to environmental studies.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage services</u> (CPC 9401**) <i>- Consultancy relating to waste water management;</i> <i>- For all other aspects of this service: those contracted by private industry only.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. <u>Refuse disposal services</u> (CPC 9402**) <i>- Consultancy relating to refuse disposal;</i> <i>- For all other aspects of this service: those contracted by private industry only.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>C. Sanitation and similar services (CPC 9403**)</u> <i>- Consultancy relating to sanitation and similar services;</i> <i>- For all other aspects of this service: those contracted by private industry only.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<u>D. Other</u>			
Protection of ambient air and climate (CPC 9404**) <i>- Consultancy services only</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Noise abatement services (CPC 9405**) <i>- Consultancy services only</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Nature and landscape protection services (CPC 9406**) <i>- Consultancy services only</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Other environmental protection services n.e.c. (CPC 9409**) - <i>Consultancy services only</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section 5)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
7. FINANCIAL SERVICES			
1. New Zealand undertakes its specific commitments on Financial Services in accordance with the provisions of the WTO “Understanding on Commitments in Financial Services” (the Understanding).			
2. New Zealand’s commitments on financial services are subject to the general limitations contained in the “Horizontal Commitments” section of this Schedule.			
3. Market access and national treatment commitments in Modes (1) and (2) are bound to the extent of the obligations in paragraphs B.3 and B.4 of the Understanding.			
4. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2(a) of the Annex on Financial Services of the GATS.			
5. Mode 3 commitments are subject to the provisions of the Financial Reporting Act 1993 and the Companies Act 1993. These Acts require overseas companies to prepare financial statements on an annual basis comprising a balance sheet, a profit and loss statement, and (if required by an applicable financial reporting standard approved by the Accounting Standards Review Board) a statement of cash flows. These Acts also require such financial statements in relation to an overseas company’s New Zealand business. The Acts require the following companies to deliver annual audited financial statements to the Registrar of Companies for registration:			
(a) issuers (i.e. those which have raised investment from the public);			
(b) overseas companies;			
(c) subsidiaries of companies or bodies corporate incorporated outside New Zealand;			

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>(d) companies in which 25 per cent or more of the shares are held or controlled by (i) a subsidiary of a company of body corporate incorporated outside New Zealand or a subsidiary of that subsidiary; (ii) a company or body corporate outside New Zealand; or (iii) a person not ordinarily resident in New Zealand.</p> <p>6. "Financial services" only covers financial services related to an environmental purpose.</p>			
<u>A. Insurance and insurance related</u>			
(b) Non-life insurance services (CPC 8129)	<p>1), 3) The <i>Accident Compensation Act 2001</i> provides for compulsory worker's compensation insurance via levies on vehicle owners, employers, employees and the self-employed. This Act is administered by the Accident Compensation Corporation (ACC). The Earthquake Commission is the sole insurer of residential property disaster insurance for replacement cover up to NZ\$150,000 per dwelling and NZ\$20,000 on personal property. These amounts may be increased by regulation.</p> <p>1), 3) Under the Apple and Pear Marketing Act 1971, the Apple and Pear Marketing Board has the power to organise compulsory hail insurance on behalf of growers and to require growers to pay a levy to recover the premium amount of this insurance.</p> <p>1), 2), 3) Unbound for marketing and sales</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	related to products covered under CPC 01, 02, 211, 213-216, 22, 2399, and 261 4) Unbound except as indicated in the horizontal section		
(c) Reinsurance and retrocession (CPC 81299)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
(e) Services Auxiliary to Insurance, such as consultancy, actuarial, risk assessment and claim settlement services (CPC 8140**)	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
<u>B. Banking and other financial services</u> (excluding insurance) ³ <i>- Limited to instruments to finance green infrastructure or equipment, or industrial R&D according to specific criteria as in domestic or foreign regulations or voluntary industry</i>			

³

As defined in paragraph 5(a)(v) to (xvi) of the Annex on Financial Services of the GATS.

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<i>standards.</i>			
<p>(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction (CPC 8113)</p> <p>(c) Financial leasing (CPC 8112)</p> <p>(e) Guarantees and commitments (CPC 81199**)</p> <p>(g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues (CPC 8132)</p> <p>(i) Asset management, such as cash or</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>portfolio management, all forms of collective investment management, pension fund management, custodial, depositary and trust services (CPC 8119**, CPC 81323**)</p> <p>(k) Provision and transfer of financial information, and financial data processing and related software by providers of other financial services (CPC 8131)</p> <p>(l) Advisory, intermediation, and other auxiliary financial services on all the activities listed in (b) to (k) above, including credit reference and analysis, investment and portfolio research and</p>			

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
advice, advice on acquisitions and on corporate restructuring and strategy (CPC 8131, 8133)			
11. TRANSPORT SERVICES			
<u>A. Maritime Transport Services</u> Excludes all leisure cruises. All maritime services sectors limited to vessels powered by renewable or zero emission energy.	General condition applicable to all maritime service sectors: marketing and sales of maritime transport services for products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261; unbound.		
International Transport (freight and passengers) (CPC 7211 and CPC 7212) less cabotage – as defined in paragraph 4 of the Explanatory Notes	1) None 2) None 3) Unbound for establishment of registered company for the purpose of operating a fleet under the New Zealand flag 4) Unbound for ships crews. Otherwise unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound as described in the market access column. 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>E. Rail Transport Services</u>			
(a) Passenger Transportation - Interurban passenger transportation (CPC71111) - Urban and suburban passenger transportation (CPC 71112)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(b) Freight Transportation (CPC 7112)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Pushing or Towing services (CPC 7113)	1) None 2) None	1) None 2) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad		3) Commercial presence 4) Presence of natural persons	
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
F. <u>Road Transport Services</u>			
Urban and suburban regular and special transportation (CPC 71211-71212) Interurban regular and special transportation (CPC 71213-14) Other scheduled passenger transportation (CPC 71219)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
G. <u>Pipeline Transport</u>			
Transportation of other goods via pipeline (CPC 7139) <i>- Limited to services for the transportation of hydrogen and captured carbon for storage and mineralisation.</i>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

APPENDIX 4 TO ANNEX V

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS

EXPLANATORY NOTES

1. The level of commitments in a particular services sector shall not be construed to supersede the level of commitments taken with respect to any other services sector to which such service is an input or to which it is otherwise related.
2. CPC numbers indicated in brackets are references to the UN Provisional Central Product Classification (Statistical Papers Series M No. 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991).
3. Unless otherwise provided for, requirements of residency, domicile, commercial presence, etc. in a commitment relate to the territory of Switzerland.
4. The Attachment to this Schedule forms an integral part thereof.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS This Part sets out the commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Commitments that apply to trade in specific services sectors are listed in Part II (SECTOR-SPECIFIC COMMITMENTS).			
ALL SECTORS INCLUDED IN THIS SCHEDULE	1) None 2) None 3) None	1) Unbound for subsidies, tax incentives and tax credits 2) Unbound for subsidies, tax incentives and tax credits 3) <u>I. Composition of governing boards</u> Domicile requirements applied to the forms of legal entities hereinafter: <ul style="list-style-type: none"> - The majority of the board of directors of a “joint stock company” or a “Stock company with unlimited partners” must be domiciled in Switzerland (except for holding companies). - At least one manager of a “limited liability company” must have his domicile in Switzerland. - The majority of administrators of a “co-operative society” (société coopérative/Genossenschaft) must be domiciled in Switzerland. <u>II. Shareholders’ circles</u> Joint stock companies are not prohibited to foresee in their articles of incorporation that the company	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>may reject persons as acquirers of registered shares as far and as long as their recognition by the company might prevent the company from providing proof of the composition of the shareholders' circle required by federal law.</p> <p><u>III. Branching</u> The establishment of a branch requires a representative (natural person) with domicile in Switzerland who is duly authorized by the company to fully represent it.</p> <p><u>IV. Commercial presence without juridical personality</u> The establishment of a commercial presence by natural persons or in the form of an enterprise without juridical personality according to Swiss law (i.e. in a form other than "joint stock company", "limited liability company" or "co-operative society") is subject to the requirement of a permanent residency permit of the associate(s) under cantonal law.</p> <p><u>V. Eligibility for subsidies</u> Eligibility for subsidies, tax incentives and tax credits may be limited to persons established in a particular</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>geographical sub-division of Switzerland</p> <p><u>VI. Acquisition of real estate</u></p> <p>The acquisition of real estate by foreigners who are not permanently established in Switzerland and by enterprises with headquarters abroad and/or under foreign control is subject to authorization. For the purpose of personal housing needs (except the acquisition of holiday residences), professional use and business activities, authorization is granted upon verification of the purpose. Prohibited are purely financial investments, real estate business operations, acquisition, on a professional basis, of holiday apartments and facilities other than hotels (e.g. apartment houses, camps, sport areas) and acquisition of agricultural real estate.</p>	
	<p>4) Unbound, except for measures concerning the entry and temporary stay of natural persons (hereafter referred to as “persons”) falling within the following categories, as defined in paragraphs I and II below, and subject to the limitations and conditions and to</p>	<p>4) Unbound, except for measures concerning the categories of natural persons referred to in the market access column, subject to the following limitations and conditions:</p> <p>a) Working conditions prevailing in the branch and the place of activity</p>	

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>the limitations and conditions set out under the national treatment column: Entry and stay of foreign service suppliers in Switzerland is subject to authorization (requirement of residency permit and work permit). Authorization is granted subject to measures fixing overall numbers of work permits allocated.</p> <p>For essential personnel as defined in paragraph I below, the period of stay is limited to a period of three years, which may be extended to a maximum of four years. For other essential personnel as defined in paragraph II below, the period of stay is limited to three months within one year; if an authorization for such a period of stay is renewed the following year, the applicant must stay abroad at least two months between the two consecutive periods of stay in Switzerland.</p> <p>Persons staying in or entering Switzerland with an open-ended or prolongable residence permit based on an employment contract not limited in time for Switzerland are not considered</p>	<p>provided by law and/or collective agreement (with respect to remuneration, working hours, etc.),</p> <p>b) measures limiting professional and geographical mobility within Switzerland,</p> <p>c) regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.),</p> <p>d) all other provisions of the legislation relating to immigration, entry, stay and work.</p> <p>An enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.</p> <p>Eligibility for subsidies, tax incentives and tax credits may be limited to persons domiciled in a particular geographical subdivision of Switzerland.</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>as persons residing in or entering Switzerland for the purpose of temporary stay or temporary employment in Switzerland.</p> <p>I. <u>INTRA-CORPORATE TRANSFEREES (ICT)</u> Essential persons - defined in detail under subparagraphs (a) and (b) - transferred to Switzerland, who are employees of a specific business or company (hereinafter referred to as “enterprise”) supplying services in Switzerland through a branch, subsidiary or affiliate established in Switzerland and who have been beforehand employees of their enterprise outside Switzerland for a period of not less than one year immediately preceding their application for admission:</p> <p>(a) Executives and senior managers: Persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior</p>		

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>managers would not directly perform tasks related to the actual provision of services of the enterprise.</p> <p>(b) Specialists: Highly qualified persons who, within an enterprise, are essential for the provision of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.</p> <p>II. <u>OTHER ESSENTIAL PERSONS MOVING TO SWITZERLAND</u></p> <p>(a) Services sellers: Persons employed or mandated by an enterprise and who stay temporarily in Switzerland in order to conclude the contract for the sale of a service on behalf of the enterprise which employs them or has mandated them. Services sellers may not sell services directly to the general public or supply services themselves.</p> <p>(b) Persons responsible for the setting up of a commercial presence: Persons who are employees of an enterprise not having commercial presence in Switzerland and</p>		

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>who have been beforehand employees of that enterprise outside Switzerland for a time period not less than one year immediately preceding their application for admission, and who fulfil the conditions of subparagraph I (a), and who are entering Switzerland for the purpose of setting up a commercial presence of that enterprise in Switzerland. Persons responsible for the setting-up of a commercial presence may not engage in making direct sales to the general public or supply services themselves.</p> <p>(c) Contractual services suppliers: Persons who are employees of an enterprise outside Switzerland not having commercial presence in Switzerland (other than enterprises providing services as defined by CPC 872), which has concluded a services contract with an enterprise engaged in substantive business in Switzerland, and who have been beforehand employees of the enterprise outside Switzerland for a time period of not less than one year immediately preceding their application for admission, and who fulfil the</p>		

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>conditions of subparagraph I (b) and who supply a service in Switzerland as a professional of a service sector as set out below on behalf of the enterprise outside Switzerland; as a further requirement three years of related experience is required.</p> <p>Per contract, temporary entry for a limited number of service suppliers will be granted for a single period of three months, the number of service suppliers depending on the size of the task to be performed under the contract.</p> <p>Individual services providers not employed by such enterprise outside Switzerland are considered as persons seeking access to the Swiss employment market.</p> <p><u>Services sectors:</u></p> <ul style="list-style-type: none"> - Engineering Services (CPC 8672); - Consultancy Services related to the installation of computer hardware (CPC 841); - Software Implementation Services (CPC 842). 		

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS All sector-specific commitments apply solely for services as described in Annex IV (List of Environmental and Environmentally Related Services) and taking into account the exclusions mentioned under column “ex out”.			
1. BUSINESS SERVICES A. <u>Professional services</u> (d) Architectural services (part of CPC 86711-86714) (e) Engineering services (part of CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I 1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I 1) None except that for survey activities for official public purposes a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam 2) None 3) None except that for survey activities for official public purposes a Swiss licence is necessary, which is granted to qualified surveyors after they have passed an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes a Swiss licence is necessary, which is granted to qualified	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Integrated engineering services (part of CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	surveyors after they have passed an exam 1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (part of CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Software implementation services (part of CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Data processing services (part of CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Data base services (part of CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Other			
- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Data preparation services (part of CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Training services for staff of clients (part of CPC 8499)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>C. Research and Development Services</u>			
(a) R&D services on natural sciences, excluding projects financed in whole or in part by public funds (part of CPC 85101-85104; 85109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Interdisciplinary R&D services, excluding projects financed in whole or in part by public funds (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
<u>E. Rental/Leasing without Operators</u>			
(c) Relating to other transport equipment (part of CPC 83101 + 83102 + 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>F. Other Business Services</u>			
(e) Technical testing and analysis services (part of CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry			
- Consulting services on agriculture and forestry (part of CPC 8811; 8814)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Services incidental to fishing			
- Consulting services relating to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Services incidental to manufacturing			
- Recycling on a fee or contract basis (CPC 88493)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I;	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<u>A. General Construction Work for Buildings</u> (parts of CPC 5121, 5122, 5124, 5126-5129)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
<u>B. General Construction Work for Civil Engineering</u>			
- General Construction Work for Civil Engineering (parts of CPC5131 + 5132, 5133, 5134, 5135, 5136)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
<u>C. Installation and Assembly Work</u>			
- Heating, ventilation and air conditioning work; water plumbing and drain laying work;	1) Unbound due to lack of technical feasibility 2) None	1) Unbound due to lack of technical feasibility 2) None	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>electrical wiring and fitting; other electrical construction work; (CPC 5161, 5162, 51641, 51649)</p> <p>- Insulation (CPC 51650)</p>	<p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>3) None except unbound for gas, water and electricity meters, gas pipelines, electricity, main water lines, which are reserved exclusively to cantons, municipalities, or specific operators</p> <p>4) Unbound except as indicated in Part I</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None except unbound for gas, water and electricity meters, gas pipelines, electricity, main water lines, which are reserved exclusively to cantons, municipalities, or specific operators</p> <p>4) Unbound except as indicated in Part I</p>	
<p><u>D. Building Completion and Finishing Work</u></p> <p>- Glazing work and window glass installation work (CPC 5171)</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u> - Roofing and water proofing (CPC 5153) - Pre-erection work at construction sites: Site formation and clearance work (part of CPC 5113)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
4. DISTRIBUTION SERVICES Excludes services related to goods subject to import authorization, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals.			
A. <u>Commission Agents' Services</u> - Sale on a fee or contract basis of	1) None 2) None	1) None 2) None	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
machinery, industrial equipment and vehicles other than motor vehicle, bicycle and motorcycles, of furniture, household goods, hardware and ironmongery, (part of CPC 62114, 62115)	3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>B. Wholesale Trade Services</u>			
- Wholesale Trade Services of household appliances (part of CPC 62242)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Wholesale Trade Services of sports goods (part of CPC 6226)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Wholesale trade services of waste and scrap and materials for recycling (part of CPC 62278)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Wholesale trade services of transport equipment and other motor vehicles, motorcycles and bicycles (part of CPC 62282)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Retailing Services</u> - Retailing Services of household appliances; not covered is retailing through mobile sales unit (part of CPC 63232)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
5. EDUCATIONAL SERVICES Private Educational Services - Higher Education Services (part of CPC 923) - Adult Education Services (part of CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in Part I 1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I 1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES¹			
A. <u>Sewage Services</u> (CPC 9401)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Refuse Disposal Services</u> (CPC 9402)	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
C. <u>Sanitation and Similar Services</u> (CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Other Environmental Services</u> - Cleaning services of exhaust gases (CPC 9404)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

¹ Nothing in this commitment shall be construed to include public work function whether owned and operated by municipalities, cantons or the federal government or contracted out by them.

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Noise abatement services (CPC 9405) - Nature and landscape protection services (CPC 9406) - Other environmental and ancillary services excluding radiation surveillance for official purposes (part of 9409) 			
7. FINANCIAL SERVICES Commitments on banking, securities and insurance services are in accordance with the WTO “Understanding on Commitments in Financial Services” (the Understanding) and subject to limitations and conditions as contained in Part I (Horizontal Commitments) and as listed below. It is understood that paragraph B.4 of the Understanding does not impose any obligation to allow non-resident financial services suppliers to solicit business.			
<u>Insurance and Insurance-related Services</u>	Monopoly rights as indicated in paragraph B.1 of the Understanding: a public monopoly on fire and natural damage insurance on buildings exists in the following cantons: Zurich, Berne, Lucerne, Nidwalden, Glaris, Zoug, Fribourg, Soleure, Bâle-Ville, Bâle-Campagne, Shaffhouse, Argovie, St-Gall, Grisons, Appenzell Rhodes	1) Acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or foreign-controlled insurance companies are granted authorization to invest in real estate, provided the total value of the buyer’s property does not exceed the technical reserves required for the company’s activities in Switzerland, as well as to	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Extérieures, Thurgovie, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.</p> <p>3) Representative offices cannot conduct business or act as an agent; for insurance companies incorporated in Switzerland, the legal form of a joint-stock company or a mutual association (<i>Genossenschaft, société cooperative</i>) is required; for branches of foreign insurance companies, the legal form of the insurance company in the head office country must be comparable to a Swiss joint-stock company or to a Swiss mutual association; participation in the basic health insurance scheme requires health insurance suppliers to be organized in one of the following legal entities: association (<i>Verein, association</i>), mutual association, foundation (<i>Stiftung, fondation</i>) or joint-stock company;</p>	<p>acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation.</p> <p>2) None</p> <p>3) A minimum of three years of experience in the direct insurance business in the head office country is required; acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or foreign-controlled insurance companies are granted authorization to invest in real estate, provided the total value of the buyer's property does not exceed the technical reserves required for the company's activities in Switzerland, as well as to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation.</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Banking and Other Financial Services</u> (excluding insurance)	<p>participation in the statutory pension funds scheme (<i>Berufsvorsorge/ prévoyance professionnelle</i>) requires pension funds to be organized in the form of a foundation.</p> <p>4) Unbound except as indicated in Part I</p> <p>Monopoly rights as indicated in paragraph B.1 of the Understanding: two mortgage bonds issuance institutes have been granted an exclusive right for the issuance of specific mortgage bonds (Pfandbrief, lettre de gage); with regard to the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute banks with head office in Switzerland whose national mortgage loan business amounts to at least 60 per cent of the balance sheet can be members; the issue of other mortgage-backed bonds is not affected by this regulation.</p> <p>1)² Foreign investment funds can only be marketed or distributed through a</p>	<p>4) Unbound except as indicated in Part I</p> <p>1) Acquisition of real estate by foreigners is limited as indicated in Part I;</p>	

² Not only transactions indicated in paragraph B.3 of the Understanding but the whole range of banking and other financial services transactions are covered (excluding insurance).

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>licensed representative agent resident in Switzerland;</p> <p>3) Commercial presence of foreign financial service suppliers is subject to specific requirements relating to the name of the firm and the regulations on financial institutions in the country of origin; commercial presence may be denied to financial service suppliers whose ultimate shareholders and/or beneficial owners are persons of a non-GATS Member; representative offices can neither conclude or deal business nor act as an agent.</p> <p>4) Unbound except as indicated in Part I</p>	<p>however, foreign or foreign-controlled banks are granted authorization to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation; the issue of foreign collective investment funds is subject to stamp duty.</p> <p>2) None</p> <p>3) Acquisition of real estate by foreigners is limited as indicated in Part I; however, foreign or foreign-controlled banks are granted authorization to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation.</p> <p>4) Unbound except as indicated in Part I</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES <u>A. Maritime Transport Services</u> (a/b) Passenger and freight transportation (part of CPC 7211 + 7212)	1) Unbound due to lack of technical feasibility 2) None 3) None except that the financing of a vessel under Swiss flag by foreign funds shall in no way endanger the influence of Swiss interests on the shipping company and on the operation of the vessel	1) Unbound due to lack of technical feasibility 2) None 3) None except that <ul style="list-style-type: none"> - the following forms of legal entities as listed hereinafter may own and/or operate a vessel under Swiss flag under the following conditions (vessel owner and/or shipping company): (a) the head office and real centre of activities must be located in Switzerland; (b) at least two thirds of the shares' voting power representing at least the majority of the share capital of a "joint-stock company" or a "stock company with unlimited partners" must be owned by Swiss nationals domiciled in Switzerland and/or by substantially Swiss owned and effectively Swiss controlled 	

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>enterprises with registered office in Switzerland;</p> <p>(c) the whole share capital of the “joint-stock company” or of the “stock company with unlimited partners” must be issued in the form of registered shares;</p> <p>(d) at least three quarters of the associates or other partners who account for at least three quarters of the capital of a “general partnership”, a “limited partnership” or a “limited liability company” must be Swiss nationals domiciled in Switzerland and/or substantially Swiss owned and effectively Swiss controlled enterprises with registered office in Switzerland;</p> <p>(e) at least two thirds of the members who account for at least two thirds of the capital of a “co-operative society” must be Swiss nationals domiciled in Switzerland and/or substantially Swiss owned and effectively Swiss controlled enterprises with registered office in Switzerland;</p>	

- to own and/or operate a vessel under Swiss flag:
 - (a) for all forms of legal entities mentioned above:
 - (i) the majority of the members of the board of directors and of the management must be domiciled in Switzerland;
 - (ii) if the board of directors or the management is constituted by one single person, this person must be a Swiss national domiciled in Switzerland;
 - (iii) the Swiss Maritime Navigation Office may require other executives and/or senior managers of the enterprise to be Swiss nationals domiciled in Switzerland if necessary to ensure the substantially Swiss owned and effectively Swiss controlled character of the enterprise;
 - (b) for sole proprietorship the proprietor must be a Swiss national domiciled in Switzerland;
 - (c) at least two thirds of the members of the board of directors and of the management of a “joint-stock company”, of a “stock company with unlimited partners”, of a “limited liability company” or of a

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Pushing and towing services related to offshore wind power (part of CPC 7214)	<p>4) Unbound except as indicated in Part I; unbound for vessels' crews</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>"co operative society" must be Swiss nationals;</p> <p>(d) statutory auditing reports must be drawn up by auditing companies with registered office in Switzerland or having a branch which is registered in the commercial register in Switzerland;</p> <p>- eligibility for public guarantee of loans for the financing of seagoing vessels is reserved to vessels sailing under Swiss flag</p> <p>4) Unbound except as indicated in Part I; unbound for vessels' crews; unbound for eligibility for subsidies</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Supporting services for maritime transport (part of CPC 745)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
<u>B. Internal Waterways Transport</u> Internal Waterways Transport on the Rhine - freight transportation (part of CPC 7222)	1) Unbound 2) None 3) In order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it	1) Unbound 2) None 3) Traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must dispose of an appropriate managing agency in Switzerland	

Modes of supply: 1)

Cross-border supply

2)

Consumption abroad

3)

Commercial presence

4)

Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>E. Rail Transport Services</u> (a) Passenger transportation (CPC 7111) (b), (c) Freight transportation, including pushing and towing (CPC 7112 + 7113)	4) Unbound except as indicated in Part I; commercial presence in Switzerland required 1) Unbound 2) None 3) Concession required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I 1) Unbound 2) None 3) Concession required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; commercial presence in Switzerland required 1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I 1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Maintenance and repair of rail transport equipment (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

ATTACHMENT TO APPENDIX 4

ENGLISH TRANSLATIONS USED IN THIS SCHEDULE

(MODE 3 – FORMS OF LEGAL ENTITIES)

This list compiles the translations into English of forms of legal entities as, and to the extent that, they are used in this Schedule:³

“Association” :	<i>association, Verein, associazione</i>
“Co-operative society” :	<i>société coopérative, Genossenschaft, società cooperativa</i>
“General partnership” :	<i>société en nom collectif, Kollektivgesellschaft, società in nome collettivo</i>
“Foundation” :	<i>fondation, Stiftung, fondazione</i>
“Joint-stock company” :	<i>société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)</i>
“Limited liability company” :	<i>société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)</i>
“Limited partnership” :	<i>société en commandite, Kommanditgesellschaft, società in accomandita</i>
“Sole proprietorship” :	<i>entreprise individuelle, Einzelfirma, ditta individuale</i>
“Stock company with unlimited partners” :	<i>société en commandite par actions, Kommanditaktiengesellschaft, società in accomandita per azioni</i>

³ Unofficial translations based on the translations prevailing most widely in the literature.

ANNEX VI

REFERRED TO IN ARTICLE 3.16 (ANNEXES)

FINANCIAL SERVICES

For the purposes of Chapter 3 (Trade in Environmental Services), the Annex on Financial Services of GATS shall apply and is hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

ANNEX VII

REFERRED TO IN ARTICLE 4.3 (DEFINITIONS)

LIST OF GOODS CONSIDERED AS FOSSIL FUELS

HS Heading and Subheading	Description
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2702	Lignite, whether or not agglomerated, excluding jet
2703	Peat (including peat litter), whether or not agglomerated ¹
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
2707.10 2707.20 2707.30 2707.50 2707.99	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
2709	Petroleum oils and oils obtained from bituminous minerals, crude
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils
2711	Petroleum gases and other gaseous hydrocarbons
2713.11 2713.12 2713.90	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks

¹ For the purposes of this Chapter and in accordance with paragraph 2 of Article 4.2 (Scope), peat is only considered as a fossil fuel if used as a source of energy.

ANNEX VIII

REFERRED TO IN ARTICLE 4.3 (DEFINITIONS)

LIST OF ENERGY PRODUCTS CONSIDERED AS FOSSIL FUELS

HS Heading and Subheading	Description	Emissions limits
2716	Electrical energy	emitting more than 380 grams of CO ₂ equivalent of fossil fuel origin per kilowatt-hour of electricity
2804.10	Hydrogen	emitting more than 3 tonnes CO ₂ equivalent of fossil fuel origin per tonne of hydrogen
2905.11	Methanol (methyl alcohol)	emitting more than 90 tons CO ₂ equivalent of fossil fuel origin per tonne of methanol
	Heat	emitting more than 170 grams CO ₂ equivalent of fossil fuel origin per kilowatt-hour of heat

ANNEX IX

REFERRED TO IN ARTICLE 4.5 (PROHIBITION AND SCHEDULING OF FOSSIL FUEL SUBSIDIES)

LIST OF PROHIBITED FOSSIL FUEL SUBSIDIES

- (a) fossil fuel subsidies for the production and consumption of coal and other fossil fuels classified under HS Headings 2701 to 2704, 2708 and 2714 as set out in Annex VII (List of Goods considered as Fossil Fuels); and
- (b) fossil fuel subsidies for the exploration, extraction, refining, processing, manufacturing, storage and pipeline transportation, transport, distribution, trade, and marketing of oil and gas classified under HS Headings 2709 to 2711 as set out in Annex VII (List of Goods considered as Fossil Fuels).

ANNEX X

REFERRED TO IN ARTICLE 4.3 (DEFINITIONS)

SCHEDULES OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

APPENDIX 1: COSTA RICA

APPENDIX 2: ICELAND

APPENDIX 3: NEW ZEALAND

APPENDIX 4: SWITZERLAND

Template for the schedules of commitments:

APPENDIX [X] TO ANNEX X

(PARTY A – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES)

1) SCRM Commitment

referred to in subparagraph 3(a) of Article 4.4 (SCRM Mechanism)

[Party A] commits to the SCRM value(s) of [...]

2) Scheduled Subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel
Subsidies)

Name and form of the subsidy	Details (including reference to laws, regulations or policies under which the subsidy is granted)	Beneficiaries	Annual monetary amount

APPENDIX 1 TO ANNEX X

COSTA RICA - SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

2) Scheduled subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies)

Name and form of the subsidy	Details (including reference to laws, regulations or policies under which the subsidy is granted)	Beneficiaries	Annual monetary amount
Exemption of companies operating under the Free Trade Zone Regime from the single fuel tax	Article 20(c) of Law No. 7210 creating the Free Trade Zone Regime, dated December 14 1990 (as amended by subsection h of Article 1 of Law No. 7830 of 22 September, 1998), provides an exemption from all taxes and consular fees on the importation of fuels, oils, and lubricants required for the operation of companies operating under this regime. In turn, Article 1 of Law No. 8114 of 4 July, 2001 (Law for streamlining and simplifying tax collection) collapses all tax burden on fuels in a single tax, which then becomes the one from which firms operating under the Free Zone Regime through Article 20(c) of Law No. 7210 are exempted. http://www.pgrweb.go.cr/scij/Busqueda/Normativ	Law No. 7210 provides a broad set of incentives to companies that, upon making new investments in the country and satisfying other requirements set forth in this law, are entitled to operate under the Free Trade Zone Regime. One of those incentives is the exemption from the single fuel tax previously described. This tax exemption is granted indefinitely and is not subject to any type of reduction, so companies are entitled to it as long as they remain operating under said regime.	CRC ₡975.4 million (2023)

	a/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=11593		
Fixing of before tax ex-works selling prices for Liquefied Petroleum Gas (LPG) and Bunker	<p>Article 2 of Executive Decree No. 39437-MINAE of January 12 2016, the “Sectoral Pricing Policy for liquefied petroleum gas, bunker, asphalt, and asphalt emulsion” establishes the fixing of before-tax ex-works selling prices for liquefied petroleum gas, bunker, asphalt, and asphalt emulsion products to ensure they preserve the same relation to the international price they had during the period 2008-2015. It is worth noting that the aim of this pricing policy is to preserve a competitive cost of access to the referred fuels. The difference between the price set by the Regulating Authority of Public Services (ARESEP) and the price fixed by this policy is a subsidy whose cost, according to this Decree, shall be charged to the prices of the other fuels not covered thereby. This is relevant because the subsidy does not necessarily imply a net stimulus to fossil fuel consumption (i.e. it incentivises some at the expense of others).</p> <p>http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=80941&nValor3=103011</p>	<p>This Sectoral Pricing Policy aims to satisfy national energetic needs at reasonable costs for all actors, in a way that develops efficient productive capacities to foster employment and economic activity and reduce poverty. The beneficiaries of this pricing policy encompass both households and firms, although some of them may benefit less if they consume other types of fuels whose prices will absorb the cost of the referred Sectoral Pricing Policy.</p>	CRC ₡17.7 billion (2023)

	<p>In turn, Executive Decree No. 43576- MINAE dated June 3, 2022, modified Executive Decree No. 39437-MINAE to exclude asphalt and asphalt emulsion from Item V of the aforementioned Sectoral Pricing Policy. Consequently, asphalt and asphalt emulsion no longer benefit from the subsidy.</p> <p>http://www.pgrweb.go.cr/scij/Busqueda/Normativa/Normas/nrm_texto_completo.aspx?nValor1=1&nValor2=97158</p>		
--	--	--	--

APPENDIX 2 TO ANNEX X

ICELAND – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

1) SCRM Commitment

referred to in subparagraph 3(a) of Article 4.4 (SCRM Mechanism)

Iceland commits to the SCRM values of:

HS code	Description	ISK/litre	ISK/tonne of CO ₂ equivalent (for reference only)
<i>Petrol and motor spirits</i>			
27101221	Lead-free motor spirits	11.3	4829
27101229	Other motor spirits	11.3	4829
27102021	Unleaded petrol containing < 30% biodiesel	11.3	1%: 4881 29%: 6800
27102029	Other petrol containing < 30% biodiesel	11.3	1%: 4881 29%: 6800
<i>Gas and diesel oils</i>			
27101930	Gas oils	13	4780
27102065	Gas oils containing < 30% biodiesel	13	1%: 5203 29%: 7249
<i>Fuel oils</i>			
27101940	Fuel oils	15.95	5053

27102070	Fuel oils containing < 30% biodiesel	15.95	1%: 5104 29%: 7111
<i>Liquefied petroleum gas and other gaseous hydrocarbons</i>			
27111100	Liquefied natural gas	14.15	4737
27111201	Liquefied propane in containers of >= 1 kg	14.15	4737
27111209	Other liquefied propane	14.15	4737
27111301	Liquefied butane in containers of >= 1 kg	14.15	4737
27111309	Other liquefied butanes	14.15	4737
27111400	Liquefied ethylene, propylene, butylene and butadiene in containers of >= 1 kg	14.15	4737
27111900	Other liquefied ethylene, propylene, butylene and butadiene	14.15	4737
27112100	Natural gas in gaseous state	14.15	5250
27112900	Other natural gas and hydrocarbons in gaseous state	14.15	5250

APPENDIX 3 TO ANNEX X

NEW ZEALAND – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

2) Scheduled Subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies)

Name and form of the subsidy	Details (including reference to laws, regulations or policies under which the subsidy is granted)	Beneficiaries	Annual monetary amount
Fuel excise duty refunds	<p>Information on eligibility for refund: https://www.nzta.govt.nz/vehicles/fuel-excise-duty-refunds/</p> <p>Entitlement to refunds according to Article 5 of the Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004: http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html in conjunction with Article 41 of the Land Transport Management Act 2003: http://www.legislation.govt.nz/act/public/2003/0118/latest/DLM226230.html</p>	<p>Entitlement to fuel excise duty refund in accordance with Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004. http://www.legislation.govt.nz/regulation/public/2004/0238/latest/whole.html;</p>	NZD 68 million (2023)
Regional fuel tax rebates	Legislation to repeal the Regional Fuel Tax from 01/07/2024 according to the Land Transport	Regional fuel tax rebate to be available until 31 October 2024 with final disbursement until 30 June	NZD 9 million (2023)

	<p>Management (Repeal of the Regional Fuel Tax) Amendment Act 2024 http://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html</p> <p>Information on repeal of Regional Fuel Tax rebate available until 31 October 2024. https://www.nzta.govt.nz/vehicles/regional-fuel-tax/</p> <p>Legislation until 30 June 2024. Land Transport Management (Regional Fuel Tax) Regulations 2018 – incl. exempt use and rebates: https://www.legislation.govt.nz/regulation/public/2018/0102/14.0/LMS52817.html</p>	<p>2025 in accordance with the repeal of the Regional Fuel Tax under the Land Transport Management (Repeal of Regional Fuel Tax) Amendment Act 2024.</p> <p>https://www.legislation.govt.nz/act/public/2024/0009/latest/LMS927424.html</p>	
--	---	---	--

APPENDIX 4 TO ANNEX X

SWITZERLAND – SCHEDULE OF COMMITMENTS – FOSSIL FUEL SUBSIDIES

1) SCRM Commitment

referred to in subparagraph 3(a) of Article 4.4 (SCRM Mechanism)

Switzerland commits to a SCRM value of 50 Swiss Francs per tonne of CO₂.

2) Scheduled Subsidies

referred to in paragraph 3 of Article 4.5 (Prohibition and Scheduling of Fossil Fuel Subsidies)

Name and form of the subsidy	Details (including reference to laws, regulations or policies under which the subsidy is granted)	Beneficiaries	Annual monetary amount
Non-application of Mineral Oil Tax in customs exclusion zone	Non-application of Mineral Oil Tax according to Article 3.2 MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371_3371/fr) in conjunction with Article 1.1 Customs Ordinance (RS 631.01, https://fedlex.data.admin.ch/eli/cc/2007/250)	Consumers of fossil fuels in the customs exclusion zones of Switzerland	CHF 1'320'000 (2023)

Mineral Oil Tax refund for fuels for certain stationary uses	<p>Tax refund for fuels used for certain stationary uses according to Article 18.3 MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371_3371/fr)</p> <p>in conjunction with Annex 1 Group 3 Ordinance of the Federal Department of Finance concerning Reduction of the Mineral Oil Tax (RS 641.642, https://www.fedlex.admin.ch/eli/cc/2013/793/fr#annex_1)</p>	Operators of stationary power generation units and testers of new motors of own design on the test bench	CHF 501'000 (2023)
Mineral Oil Tax refund for natural gas used by transport companies licensed by the Confederation	<p>Tax refund for natural gas used by transport companies licensed by the Confederation according to Article 18.1^{bis} MinOil Act in conjunction with Article 12a MinOil Act (RS 641.61, https://www.fedlex.admin.ch/eli/cc/1996/3371_3371_3371/fr)</p>	Transport companies licensed by the Confederation for public transport purposes.	CHF 58'000 (2023)
CO ₂ Levy refund for combined heat and power plants	<p>Partial refund based on share of electricity production for combined heat and power plants without reduction obligations; Articles 32a and 32b of the CO₂ Act (RS 641.71, https://www.fedlex.admin.ch/eli/cc/2012/855/en)</p>	Operators of combined heat and power plants	CHF 115'000 (2023)

ANNEX XI

REFERRED TO IN ARTICLE 6.9 (ANNEX)

PARTY-SPECIFIC INSTITUTIONAL ARRANGEMENTS

In the case of Costa Rica:

- (a) in case Costa Rica adopts regulations as provided for in subparagraph 3(a) of Article 2.4 (Conservation and Sustainable Management relevant for the Production of Environmental Goods), such regulations shall be established through Executive Decree issued by the competent authorities on foreign trade and environment;
- (b) decisions of the Joint Commission adopted under subparagraph 2(b) of Article 2.7 (Temporary Special Mechanism) shall be equivalent to the instrument referred to in paragraph 3 of Article 121.4 (*protocolo de menor rango*) of the *Constitución Política de la República de Costa Rica*;
- (c) the assessment of biological sustainability set forth in subparagraph 2(h) of Article 4.6 (Specific Exceptions) shall be performed by the Costa Rica Fishing and Aquaculture Institute (INCOPESCA) pursuant to its legal competencies;
- (d) with regard to Article 6.1 (Establishment of the Joint Commission), the representative in the Joint Commission shall be the Minister of Foreign Trade, their successor or designee; and
- (e) decisions of the Joint Commission adopted under subparagraph 2(a)(i) of Article 6.2 (Functions of the Joint Commission) shall be equivalent to the instrument referred to in paragraph 3 of Article 121.4 (*protocolo de menor rango*) of the *Constitución Política de la República de Costa Rica*.