- the competent authorities in the same country, in accordance with the Protocol on Rules of Origin specific to this Agreement.
- 3. The Committee of Foreign Trade Ministers shall monitor on a continual basis any modifications which may be required to this Protocol, with a view to the sound application of the Rules of Origin.

## Section 3: Accompanying arrangements for liberalization

# Article 7: Fixing of customs duties, and duties and taxes having equivalent effect, and rules for their calculation

- 1. By customs duties is meant those duties laid down in the Customs Tariff according to the rates applied in Member Countries on 31/12/1997, and other duties and taxes of similar effect on goods traded between the Member Countries at the above date imposed by one of the Member Countries on imported goods, which are not imposed on products of the Member Country itself.
- 2. No new customs duties, nor any duties or taxes of equivalent effect, may be imposed on goods traded between the Member Countries, after the entry into effect of this Agreement.
- 3. If any reductions are effected in the customs duties, and other duties and taxes of similar effect, at the time of, or after, the entry into force of this Agreement, such reduced rates of duties or taxes shall replace those specified in para. 1 of this Article.
- 4. Member Countries shall follow the harmonized schedule (HS) Customs tariff in the classification of products traded between them.
- 5. Upon signature of this Agreement Member Countries shall exchange documents concerning the setting of Customs duties, and duties and taxes having equivalent effect, as of the date referred to in Para. 1, in accordance with the schedule of tariffs mentioned in Para. 4 of this Article.

## Article 8: Non-customs restrictions

The Member Countries engage themselves to remove immediately all non-customs restrictions, including arrangements and procedures which might be adopted by Member countries to control imports. Such restrictions may specifically include quantitative, currency, administrative and technical restrictions which might be imposed on importations. No new non-customs restrictions may be imposed, this being in accordance with the specific rules of the World Trade Organisation, and the agreement for facilitation and development of commercial exchanges between the Arab states, and the arrangements of the Greater Arab Free Trade Area.

## **Article 9: Customs valuation**

For the purposes of customs valuation of imported goods, the Member Countries will apply the provisions of the World Trade Organisation Agreement related to customs valuation.

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同一国家的主管部门应根据本协定特定的《原产地规则议定书》行事。 3. 外贸部长委员会应持续监督本议定书可能需要的任何修改,以确保原产地规则的正确实施。

第三节:自由化的配套安排

第七条: 关税及具有同等效力的税费的确定及其计算规则

1. 关税指根据成员国在1997年12月31日实施的税率在海关税则中规定的税费,以及成员国在上述日期对成员国间贸易商品征收的其他类似效力的税费,这些税费不适用于成员国自身产品。2. 本协定生效后,不得对成员国间贸易商品征收新的关税或任何具有同等效力的税费。3. 若在本协定生效时或之后对关税及其他类似效力的税费进行削减,则此类削减后的税率应取代本条第一款规定的税率。4. 成员国在对彼此间贸易产品进行分类时应遵循协调制度(HS)海关税则。5. 本协定签署时,成员国应根据本条第四款所述的关税表,交换关于第一款所述日期设定的关税及具有同等效力的税费的文件。

第8条: 非关税限制

各成员国承诺立即取消所有非关税限制,包括成员国可能为控制进口而采取的安排和程序。此类限制尤其可能包括对进口实施的定量、货币、行政和技术限制。不得实施新的非关税限制,此举应符合世界贸易组织的具体规则、《阿拉伯国家间商业交流促进与发展协定》以及大阿拉伯自由贸易区的相关安排。

第9条:海关估价

为对进口货物进行海关估价之目的,成员国将适用世界贸易组织协定中与海关估价相关的条款。

#### Article 10: National treatment

Goods traded between the Member Countries having the origin and source of those countries will be accorded the treatment of national goods.

# Article 11: Government procurement

The provisions of this Agreement shall be adhered to as regards customs duties and taxes actually imposed in the comparison of offers related to international tenders for the supply of goods in each Member Country, in accordance with the provisions of this Agreement and in a manner not conflicting with the operative laws and procedures as regards preferential treatment in each Member Country.

## Article 12: Value added tax and sales tax

Levels of VAT or sales tax on imported products benefiting from exemption from or reductions of customs duties shall be set taking account of the customs duties and other duties and taxes having equivalent effect in accordance with the proportional value of the exemptions and reductions specified in Articles 3 and 4 of this Agreement.

## Article 13: Financial transactions

Settlement of financial transactions in the context of commercial exchanges between the Member Countries shall be made in a freely traded currency, in accordance with the rules and laws in force in each one of them, without infringing any agreements or arrangements which may be in force between the Member Countries.

#### Article 14: Exhibitions

Each Member Country shall work to participate in exhibitions and international fairs being held in the other Member Countries, and shall allow the organization of temporary or permanent exhibitions in its national territory, and shall offer all necessary facilities for this purpose in accordance with the rules and procedures applicable in each Member Country.

# **Section 4: Procedures**

# Article 15: Defensive procedures

Each Member Country shall have the right to initiate defensive procedures as specified in the agreement establishing the World Trade Organization. Such procedures shall only be applied in relation to products which any party shall determine have been imported into its territory from another Member Country in increasing quantities, either in absolute terms, or proportionally in relation to local production, in such a manner as to cause, or to threaten to cause, substantial damage to local industry or agriculture producing similar products, or

# 第10条: 国民待遇

在成员国之间贸易的、具有这些国家原产地和来源地的货物、将享受国产货物的待遇。

# 第11条: 政府采购

根据本协定条款,在比较各成员国货物供应国际招标的相关报价时,应遵守本协定关于实际征收关税及具有同等效力的税费的规定,且不得与各成员国关于优惠待遇的现行法律和程序相冲突。

# 第12条:增值税和销售税

对享受关税减免的进口产品征收增值税或销售税的税率,应根据本协定第3条和第4条规定的减免比例,结合关税及其他具有同等效力的税费予以设定。

# 第13条:金融交易

成员国之间商业往来中的金融交易结算应使用自由交易货币进行,并遵循各成员国现行法规,且不得违反成员国间可能生效的任何协议或安排。

## 第14条:展览会

各成员国应努力参与在其他成员国举办的展览会和国际博览会,并允许在其领土内组织临时或永久性展览,同时根据各成员国适用规则和程序为此提供一切必要便利。

## 第4节:程序

## 第15条:防御性程序

各成员国均有权启动世界贸易组织成立协议中规定的防御性程序。此类程序仅适用于被任何一方认定从另一成员国进口至其领土的产品数量绝对增加,或相对于本地生产比例增加,且以导致或威胁导致对生产同类产品的本地工业或农业造成实质性损害的方式进口的产品,或