

Annex (A) to the Preferential Trade Agreement between the Syrian Arab Republic and the Islamic Republic of Iran

Tariff Preferences Granted by the Islamic Republic of Iran to the Syrian Arab Republic for the Industrial Goods

In order to implement the Preferential Trade Agreement between the Syrian Arab Republic and the Islamic Republic of Iran, the Contracting Parties hereby agree to apply the following schedule as to the tariff preferences exchanged between the Contracting Parties:

As for margins of preference on industrial goods, the Contracting Parties agreed to bilaterally apply the following reductions to the industrial goods included in their respective lists:

- Goods with tariffs between 5 and 20 %, shall enjoy a 15% margin of preference.
- Goods with tariffs between 21 and 30 %, shall enjoy a 20% margin of preference.
- Goods with tariffs between 31 and 50 %, shall enjoy a 25% margin of preference.
- Goods with tariffs between 51% and up, shall enjoy a 30% margin of preference.

As to textile products, the Contracting Parties have agreed to apply the following special reduced tariff rates to the products under chapters 61 and 62 of the H.S code:

- The applied tariff on the Syrian exports to Iran under chapters 61 and 62 shall be 50%.
- The applied tariff on the Iranian exports to Syria under chapters 61 and 62 shall be 35%.

As for agricultural goods included in the lists, both sides agreed to apply reductions on an item by item basis. The relevant final preferential rates are indicated in the lists.

Accordingly, the following is the list of goods, on which the Islamic Republic of Iran grants tariff preferences to the Syrian Arab Republic on the basis of the above mentioned schedule.

**Tariff Preferences Granted by the Islamic Republic of Iran
to the Syrian Arab Republic for Industrial Goods**

H.S Code	Description	Current Applied Rate (in Iran)
1108.11	Starch of wheat	40
1108.12	Starch of maize	
1108.13	Starch of potato	
1806.10	Cocoa powder	75
1806.20	Food preparations contain cocoa	65
1806.31	Cocoa preparations filled	75
1806.32	Cocoa preparations unfilled	65
1806.90	Other cocoa preparations	75
2007.11	Homogenized preparations	15-65
2007.91	Citrus fruit	65
2007.99	Other	15-65
2008.10	Nuts,ground-nuts and other seeds	55
2008.19	Other,including mixture	55
2008.20	Pineapples	55
2008.30	Citrus fruits	45
2008.40	Pears	45
2008.50	Apricots	45
2008.60	Cherries	45
2008.70	Peaches including nectarines	55
2008.91	Palm hearts	45
2008.92	Mixtures	45
2008.99	Other	55
2207.10	Ethyl alcohol of strength80% and more	20
2207.20	Ethyl alcohol denatured	80
2839.11	Mita silicates of sodium	4
292910	Isocyanates	4
29.36.29	Other vitamins and derivatives	4-65
2941.10	Penicilline and derivatives and salts	4-45
2941.50	Erythromycin and derivatives	4-45
3005.90	Gauze and cotton	4-15 -45
3305.10	Shampoo	55
3305.20	Preparation for permanent waving or straightening	45
3305.30	Hair lacquers	55
3305.90	Other	55
3306.10	Dentifrics	55
3306.20	Dental floss(yarn)	

3306.90	Other	55
3307.10	Pre-shave, shaving or after shave preparations	45-55
3307.20	Deodorants	
3307.30	Bath salts perfumed	
3307.41	"Aarbitti"	
3307.49	Other	
3307.90	Other	
3401.11	Soap and products for toilet use	45 -55
3401.19	Other soap	45
3401.20	Soap in other forms	30-45-55
3401.30	Organic surface active Products and preparations	55
3901.20	Polyethylene of 0.94 or more gravity	4
390190	Poly mers of ethylene	4
390720	Other poly ethers	4-45
390799	Saturated poly esters	4-25
3909.50	Polyurethanes	4
3921.90.20	Plates, sheets and strips of plastic not cellular	40
3921.90.90	Plates, sheets and strips of plastic cellular	40
3926.10	Office or school supplies of plastic	40
3926.20	Articles of clothing accessories	35 - 55
5205.12	Cotton yarn, single less than 714.29 decitex	25
5205.31	Cotton multiple yarn of 714.29 decitex	25
5205.32	Cotton multiple yarn less than 714.29 decitex	25
5209.11	Woven fabrics of cotton plain weave unbleached	70
5209.19	Woven fabrics of cotton other	70
5209.29	Woven fabrics of cotton bleached	70
5209.39	Woven fabrics of cotton dyed	70
5209.59	Woven fabrics of cotton printed	70
6302.10	Bed linen knitted	65
6302.21	Printed bed linen of cotton	
6302.22	Printed bed linen of man-made fibers	
6302.29	Printed bed linen of other textiles	
6302.31	Other bed linen of cotton	
6302.32	Other bed linen of man-made fibers	
6302.39	Other bed linen of other textiles	
6302.40	Table linen knitted	
6302.51	Other table linen of cotton	
6302.52	Other table linen of flax	
6302.53	Other table linen of man-made fibers	
6302.59	Other table linen of other textiles	
6302.60	Toilet linen and kitchen of terry toweling of cotton	
6302.91	Other toilet linen of cotton	
6302.92	Other toilet linen of flax	
6302.93	Other toilet linen of man- made fibers	

6302.99	Other toilet linen of other textiles	65
6304.11	Bed spreads knitted	65
6304.19	Other bed spreads	
6304.91	Other furnishing articles knitted	
6304.92	Other furnishing not knitted of cotton	
6304.93	Other furnishing not knitted of synthetic fibers	
6304.99	Other furnishing not knitted of other textiles	
690810	Glazed Ceramic, flags and tiles, cups the side of which less than 7c.m	100
690890	others	
7117.11	Imitation jewellery of metal-(cuff and studs)	40
7117.19	Other of metal	40
7117.90	other	45
721720	Wire of iron or non alloy steel plated or coated with zinc	10-25
8418.21	Refrigerators, household type-compression	45-55
8418.22	Refrigerators, household type-Absorption-electrical	
8418.29	Other	
8418.30	Freezers of chest type	
8418.40	Freezers of upright type	
8418.50	Other refrigerating furniture	
841869	Other (Refrigerators, Freezers...)	30-45
841861	Compression Type Units Whose Condensers Are Heat Exchangers	4-45
8422.11	Dish washing machines-household	55
8422.19	Dish washing machines-other	25
8422.20	Machinery for cleaning bottles	10
8422.30	Machinery for filling-closing... bottles	10
8422.40	Other packing machinery	10
8422.90	parts	4-15
8544.11	Winding wire of copper	25
8544.19	Winding wire of other metals	25
8544.20	Co-axial cables and electric conductors	40
8544.30	Ignition wiring sets	40
8544.41	Other electric conductors<80 v.	40
8544.49	Other	40
8544.51	Other electric conductors>8 v-<1000	40
8544.59	Other	40
8544.60	Other for voltage > 1000v	30-4-35
8544.70	Optical fibers cables	10-40

**Tariff Preferences Granted by the Islamic Republic of Iran
to the Syrian Arab Republic for Agricultural Goods**

H.S code	Description	Current Applied Rate(in Iran)	Preferential Rate
07.01.90.00	Potatoes Fresh or Chilled	30	20%
07.02.00.00	Tomato Fresh or Chilled	20	15%
0703.10.00	Onion	30	20%
0805.10.00	Oranges	10	5%
0805.20.00	Mandarins	10	5%
0909.10.00	Seeds of Anise	40-45	40%
1509.10.10	Olive Oil	50	25%

**Tariff Preferences Granted by the Islamic Republic of Iran
to the Syrian Arab Republic for Textile Goods**

H.S.Code	Description	Current Applied Tariff (In Iran)
6101.10 6101.20 6101.30 6101.90	Men's overcoats of wool or fine animal hair (crocheted) Men's overcoats of cotton Men's overcoats of man-made fibers Men's overcoats of other textiles	100
6102.10 6102.20 6102.30 6102.90	Women's overcoats of wool or fine animal hair (crocheted) Women's overcoats of cotton Women's overcoats of man-made fibers Women's overcoats of other textiles	100
6103.11 6103.12 6103.19 6103.21 6103.22 6103.23 6103.29 6103.31 6103.32 6103.33 6103.39 6103.41 6103.42 6103.43 6103.49	Men's suits crocheted of wool or fine animal hair Men's suits crocheted of synthetic fibers Men's suits crocheted of other textiles Ensembles of wool or fine animal hair Ensembles of cotton Ensembles of synthetic fibers Ensembles of other textiles Men's jackets and blazers of wool or fine animal hair Men's jackets and blazers of cotton Men's jackets and blazers of synthetic fibers Other textiles Men's trousers, bib and brace of wool or fine animal hair Men's trousers, bib and brace of cotton Men's trousers, bib and brace of synthetic fibers Men's trousers, bib and brace of textiles	100
6104.11 6104.12 6104.13 6104.19 6104.21 6104.22 6104.23 6104.29 6104.31 6104.32 6104.33 6104.39 6104.41 6104.42	Women's suits of wool or fine animal hair Women's suits of cotton Women's suits of synthetic fibers Women's suits of other textiles Ensembles of wool or fine animal hair Ensembles of cotton Ensembles of synthetic fibers Ensemble of other textiles Women's jackets and blazers of wool or fine animal hair Women's jackets and blazers of cotton Women's jackets and blazers of synthetic fibers Other textiles Dresses of wool or fine animal hair Dresses of cotton	100

6104.43	Dresses of synthetic fibers	100
6104.44	Dresses of artificial fibers	
6104.49	Dresses of other textiles	
6104.51	Skirts of wool or fine animal hair	
6104.52	Skirts of cotton	
6104.53	Skirts of synthetic fibers	
6104.59	Skirts of other textiles	
6104.61	Women's trousers, bib...etc of wool or fine animal hair	
6104.62	Women's trousers, bib... etc of cotton	
6104.63	Women's trousers, bib... etc of synthetic fibers	100
6104.69	Women's trousers, bib... etc of other textiles	
6105.10	Men's shirts of cotton	
6105.20	Men's shirts of man-made fibers	100
6105.90	Men's shirts of artificial fibers	
6108.91	Women's or girls slips of cotton	100
6115.94	Pantyhose of wool or fine animal hair	100
6115.95	Pantyhose of cotton	
6115.96	Pantyhose of synthetic fibers	
6201.11	Men's overcoats of wool or fine animal hair	100
6201.12	Men's overcoats of cotton	
6201.13	Men's overcoats of synthetic fibers	
6201.19	Men's overcoats of other textiles	
6201.91	Other, of wool or fine animal hair	
6201.92	Other of cotton	
6201.93	Other of synthetic fibers	
6201.99	Other of other textiles	
6202.11	Women's overcoats of wool or fine animal hair	100
6202.12	Women's overcoats of cotton	
6202.13	Women's overcoats of synthetic fibers	
6202.19	Women's overcoats of other textiles	
6202.91	Other, of wool or fine animal hair	
6202.92	Other of cotton	
6202.93	Other of synthetic fibers	
6202.99	Other of other textiles	
6203.11	Men's suits of wool or fine animal hair	100
6203.12	Men's suits of synthetic fibers	
6203.19	Men's suits of other textiles	
6203.21	Ensembles of wool or fine animal hair	
6203.22	Ensembles of cotton	
6203.23	Ensembles of synthetic fibers	
6203.29	Ensembles of other textiles	
6203.31	Men's Jackets and blazers of wool or fine animal hair	100
6203.32	Men's Jackets and blazers of cotton	
6203.33	Men's Jacket and blazers synthetic fibres	
6203.39	Men's Jacket and blazers of other textiles	100

6203.41	Men's Trousers, bib and brace of wool or fine animal hair	100
6203.42	Men's Trousers, bib and brace of cotton	
6203.43	Men's Trousers, bib and brace of synthetic fibres	
6203.49	Men's Trousers, bib and brace of other textiles	
6204.11	Women's suites of wool or fine animal hair	100
6204.12	Women's suites of cotton	
6204.13	Women's suites of synthetic fibers	
6204.19	Women's suites of other textiles	
6204.21	Ensembles of wool or fine animal hair	
6204.22	Ensembles of cotton	
6204.23	Ensembles of synthetic fibers	
6204.29	Ensembles of other textiles	
6204.31	Women's jackets and blazers of wool or fine animal hair	
6204.32	Women's jackets and blazers of cotton	
6204.33	Women's jackets and blazers of synthetic fibers	
6204.39	Women's jackets and blazers of other textiles	
6204.41	Dresses of wool or fine animal hair	
6204.42	Dresses of cotton	
6204.43	Dresses of synthetic fibers	
6204.44	Dresses of artificial fibers	
6204.49	Dresses of other textiles	
6204.51	Skirts and divided skirts of wool or fine animal hair	
6204.52	Skirts and divided skirts of cotton	
6204.53	Skirts and divided skirts of synthetic fibers	
6204.59	Skirts and divided skirts of other textiles	
6204.61	Women's trousers, bib and overalls of wool or fine animal hair	
6204.62	Women's trousers, bib and overalls of cotton	
6204.63	Women's trousers, bib and overalls of synthetic fibers	
6204.69	Women's trousers, bib and overalls of other textiles	
6205.10	Men's shirts of wool or fine animal hair	100
6205.20	Men's shirts of cotton	
6205.30	Men's shirts of man made fibers	
6205.90	Men's shirts of other textiles	
6206.10	Women's blouses, shirts-of silk or silk-waste	100
6206.20	Women's blouses, shirts of wool or fine animal hair	
6206.30	Women's blouses, shirts of cotton	
6206.40	Women's blouses, shirts of man-made fibers	
6206.90	Women's blouses, shirts of other textiles	
6207.11	Men's under pants of cotton	100
6207.19	Men's under pants of other textiles	
6207.21	Men's nightshirts and pyjamas of cotton	
6207.22	Men's nightshirts and pyjamas of man- made fibers	
6207.29	Men's nightshirts and pyjamas of other textiles	
6207.91	Other of cotton	
6207.92	Other of man-made fibers	

6207.99	Other of other textiles	100
6208.11 6208.19 6208.21 6208.22 6208.29 6208.91 6208.92 6208.99	Women's slips and petticoats of man-made fibers Women's slip and petticoats of other textiles Women's nightdress of cotton Women's nightdress of man-made fibers Women's nightdress of other textiles Other of cotton Other of man-made fibers Other of other textiles	100
6209.10 6209.20 6209.30 6209.90	Babies garments of wool or fine animal hair Babies garments of cotton Babies garments of synthetic fibers Babies garments of other textiles	100
6210.10 6210.20 6210.30 6210.40 6210.50	Garments of fabrics of heading 5602-5603 Other garments of subheading 620111 to 620119 Other garments of subheadings 620211 to 620219 Other garments for men Other garments for women	100
6211.11 6211.12 6211.20 6211.31 6211.32 6211.33 6211.39 6211.41 6211.42 6211.43 6211.49	Men's swimwear Women's swimwear Ski suits Other garments for men of wool or fine animal hair Other garments for men of cotton Other garments for men of man-made fibers Other garments for men of other textiles Other women garments of wool or fine animal hair Other women garments of cotton Other women garments of man-made fibers Other women garments of other textiles	100
6212.10 6212.20 6212.30 6212.90	Brassieres Girdles and panty-girdles Corselettes Other	100
6213.10 6213.20 6213.30	Hand kerchiefs of silk Hand kerchiefs of Cotton Hand kerchiefs of other textiles	100
6214.10 6214.20 6214.30 6214.40 6214.90	Shawls, scarves ...of silk Shawls, scarves ..of wool or fine animal hair Shawls, scarves ...of synthetic fibers Shawls, scarves ...of artificial fibers Shawls, scarves ...of other textiles	100
6215.10 6215.20	Ties and cravats of silk or silk waste Ties and cravats of man-made fibers	100

6215.90	Ties and cravats of other textiles	100
6217.10	Accessories	100
6217.90	Parts	

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