

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

Tariff Preferences granted by the Syrian Arab Republic to Islamic Republic of Iran the 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 Syrian Arab Republic grants tariff preferences to the Islamic Republic of Iran on the basis of the above mentioned schedule.

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

For Industrial Goods

H.S Code	Description	Current Applied Rate (In Syria)
04059010	Diary spreads in packages 20 Kg or more	3
04059090	Other(Diary spreads)	20
09030090	Mate(in retail packing)	20
15121110	Crud oil(for nonfood industries)	1
15121190	Crud oil(for food industries)	3
21069090	Other(food preparations 8 ice cream ...)	50
23040000	Oil cake and other solid residues	7
33051000	Shampoos	50
33052000	Preparations for permanent waving or straightening	50
33053000	Hair Lacquers	50
33059000	Other(Hair Lacquers)	50
33061000	Dentifrices	50
33062000	Yarn used to clean between the teeth	30
33069000	Other (Yarn used to...)	50
33071000	Pre shave, shaving or after shave preparations	50
33072000	Personal deodorants	50
33073000	Perfumed bath	50
33074100	Agarbatti	50
33074900	Other(Agarbatti)	50
33079010	Fluids used for cleaning contact lenses	50
33079090	Other(Fluids used for cleaning)	50
38082010	Fungicides ready preparation	5
40070010	Vulcanized rubber	1
40111000	New pneumatic tyres(used to motor cars)	5
40119990	Other(New pneumatic tyres used to motor cars)	5
44119900	Other(fibreboar of wood ...)	5
48189000	Other(toilet paper)	40
54011000	Sewing thread of man _made filaments(of synthetic filaments)	10
55092100	Single yarn	10
55095900	Other(mixed yarn)	10
63021000	Bed linen knitted ...	50
63022100	Printed bed linen of cotton	50
63022200	Printed bed linen of man-made fibres	50
63022900	Printed bed linen of other textiles	50
63023100	Other bed linen of cotton	50

63023200	Other bed linen of man-made fibres	50
63023900	Other bed linen of other textile materials	50
63024000	Table linen knitted	50
63025100	Other table linen of cotton	50
63025200	Other table linen of flax	50
63025300	Other table linen of man-made fibres	50
63025900	Other table linen of other textile material	50
63026000	Toilet linen and kitchen of terry toweling of cotton	50
63029100	Other toilet linen of cotton	50
63029200	Other toilet linen of flax	50
63029300	Other of man- made fibres	50
63029900	Other toilet linen of other textiles	50
63041100	Bed spreads knitted	50
63041900	Other bed spreads	50
63049100	Other furnishing articles knitted	50
63049200	Other furnishing not knitted of cotton	50
63049300	Other furnishing not knitted of synthetic fibres	50
63049900	Other furnishing not knitted of other textiles	50
73072900	Other(tube or pipe fittings)	15
73082000	Towers and lattice masts	20
73083000	Doors windows and their frames	30
73089000	Other (structures and parts of structures of iron...)	30
73090090	Reservoirs ,tanks ,vats and similar containers	40
84073410	Reciprocating piston engines(of a cylinder capacity exceeding 1000cc)	5
84073490	Other	20
84144000	Other(air compressors mounted on a wheeled chassis fortowing)	5
84186900	Other(Refrigerators freezers and other refrigerating equipment)	30
84191100	Instantaneous gas water heaters	50
84304900	Other(other boring or sinking machinery)	5
84798990	Other(machines for mechanical appliances)	10
84818090	Other(injectorial vehicles)	20
85042200	Electrical transformers...(having a power handling capacity exceeding 650 KVA	1
85381000	Boards panels consoles desks ...	5
87019010	Agricultural tractors of a power exceeding 120 hp	15
87041000	Dumpers design for off –highway use	20
90181900	Other (scintigraphic apparatus)	5

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

For Agricultural Goods

H.S Code	Description	Current Applied Rate (In Syria)	Margin of Preference (%)
07095100	Mushrooms of the genus agaricus(other vegetables fresh or chilled)	30	25
07123100	Mushrooms or truffles(dried vegetables ...)	50	30
08041000	Dates	10	8
08041010	Dates (stameran)	10	8
08041020	Dates(kabkab)	10	8
08041030	Dates(piarome)	10	8
08041040	Dates(mozafaty)	10	8
08041050	Dates(shahany)	10	8
08041060	Dates(zahedy)	10	8
08041090	Dates(other)	10	8
09023000	Black tea	10	8
09023010	Tea bag	10	8
09023090	Other(black tea)	10	8
09102000	Saffron	30	25
09102010	Saffron in retail packing	30	25
09102020	Saffron(in ground form and non-retail packing)	30	25
09102090	Other(Saffron)	30	25

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

For Textile Goods

H.S Code	Description	Current Applied Rate (In Syria)
61011000	Men's overcoats of wool...	50
61012000	Men's overcoats of cotton	50
61013000	Men's overcoat of man-made fibres	50
61019000	Men's overcoats of other textiles	50
61021000	Women's overcoats of wool ...	50
61022000	Women's overcoats of cotton	50
61023000	Women's overcoats of man-made fibres	50
61029000	Women's overcoats of other textile materials	50
61031100	Men's or boy's suits	50
61031200	Men's or boy's suits	50
61031900	Men's or boy's suits	50
61032100	Ensembles of wool...	50
61032200	Ensembles of cotton	50
61032300	Ensembles of synthetic fibres	50
61032900	Ensembles of other textiles	50
61033100	Jackets and blazers...	50
61033200	Jackets and blazers of cotton	50
61033300	Jackets and blazers ...	50
61033900	Other textiles ...	50
61034100	Trousers, bib and brace overalls ...	50
61034200	Trousers, bib and brace overalls ...	50
61034300	Trousers, bib and brace overalls ...	50
61034900	Trousers, bib and brace overalls ...	50
61041100	Women's suits of wool or fine animal hair	50
61041200	Women's suits of cotton	50
61041300	Women's suits of synthetic fibres	50
61041900	Women's suits of other textiles	50
61042100	Ensembles of wool or fine animal hair	50
61042200	Ensembles of cotton	50
61042300	Ensembles of synthetic fibres	50
61042900	Ensembles of other textiles	50
61043100	Jackets and blazers of wool...	50
61043200	Jackets and blazers of cotton	50
61043300	Jackets and blazers of synthetic other of textiles	50
61043900	Jackets and blazers of other textiles	50
61044100	Dresses of wool or fine animal hair	50
61044200	Dresses of cotton	50
61044300	Dresses of synthetic fibres	50
61044400	Dresses of artificial fibres	50
61044900	Dresses of other textiles	50
61045100	Skirts of wool or fine animal hair	50

61045200	Skirts of cotton	50
61045300	Skirts of synthetic fibres	50
61045900	Skirts of other textiles	50
61046100	Trousers, bib...of wool	50
61046200	Trousers, bib...of cotton	50
61046300	Trousers, bib...of synthetic fibres	50
61046900	Trousers, bib...of other textiles	50
61051000	Men's shirts of cotton	50
61052000	Men's shirts of man-made fibres	50
61059000	Men's shirts of other textile materials	50
61089100	Women's or girls slips of cotton	50
61159190	Panty hose of wool or fine animal hair	50
61159290	Panty hose of cotton	50
61159390	Panty hose of synthetic fibres	50
62011100	Men's overcoats of wool	50
62011200	Men's overcoats of cotton	50
62011300	men's overcoats of man-made fibres	50
62011900	men's overcoats of other textile materials	50
62019100	Other men's overcoats of wool ...	50
62019200	Other men's overcoats of cotton	50
62019300	Other men's overcoats of man-made fibres	50
62019900	Other men's overcoats of textile materials	50
62021100	Women or girls overcoats...(of wool or fine animal hair)	50
62021200	Women or girls overcoats...(of cotton)	50
62021300	Women or girls overcoats...(of man-made fibres)	50
62021900	Women or girls overcoats...(of other textile materials)	50
62029100	Other(of wool or fine animal hair)	50
62029200	Other(of cotton)	50
62029900	Other(of other textile materials)	50
62031100	Men's suits of wool or fine animal hair	50
62031200	Men's suits of synthetic fibres	50
62031900	Men's suits of other textile materials	50
62032100	Ensembles of wool or fine animal hair	50
62032200	Ensembles of cotton	50
62032300	Ensembles of synthetic fibres	50
62032900	Ensembles of other textile materials	50
62033100	Jackets and blazers of wool ...	50
62033200	Jackets and blazers of cotton	50
62033300	Jacket and blazers synthetic fibres	50
62033900	Jacket and blazers of other textiles	50
62034100	Trousers and brace of wool or fine animal hair	50
62034200	Trousers and brace of cotton	50
62034300	Trousers and brace of synthetic fibres	50
62034900	Trousers and brace of other textile materials	50

62041100	Women's suites of wool...	50
62041200	Women's suites of cotton	50
62041300	Women's suites of synthetic fibres	50
62041900	Women's suites of other textile materials	50
62042100	Ensembles wool ...	50
62042200	Ensembles of cotton	50
62042300	Ensembles of synthetic fibres	50
62042900	Ensembles of other textile materials	50
62043100	Jackets and blazers wool ...	50
62043200	Jackets and blazers of cotton	50
62043300	Jackets and blazers of synthetic fibres	50
62043900	Jackets and blazers of other textile materials	50
62044100	Dresses of wool ...	50
62044200	Dresses of cotton	50
62044300	Dresses of synthetic fibres	50
62044400	Dresses of artificial fibres	50
62044900	Dresses of other textile materials	50
62045100	Skirts and divided skirts of wool ...	50
62045200	Skirts and divided skirts of cotton	50
62045300	Skirts and divided skirts of synthetic fibres	50
62045900	Skirts and divided skirts of other textile materials	50
62046100	Trousers, bib and overalls of wool	50
62046200	Trousers, bib and overalls of cotton	50
62046300	Trousers, bib and overalls of synthetic fibres	50
62046900	Trousers, bib and overalls of other textile materials	50
62051000	Men's shirts of wool or fine animal hair	50
62052000	Men's shirts of cotton	50
62053000	Men's shirts of man-made fibres	50
62059000	Men's shirts of other textiles	50
62061000	Women's blouses, shirts-of silk or silk-waste	50
62062000	Women's blouses, shirts of wool or fine animal hair	50
62063000	Women's blouses, shirts of cotton	50
62064000	Women's blouses, shirts of man-made fibres	50
62069000	Women's blouses, shirts of other textiles	50
62071100	Men's under pants of cotton	50
62071900	Men's under pants of other textiles	50
62072100	Men's nightshirts and pyjamas of cotton	50
62072200	Men's nightshirts and pyjamas of man-made fibres	50
62072900	Men's nightshirts and pyjamas of other textiles	50
62079100	Other men's singlets of cotton	50
62079200	Other men's singlets of man-made fibres	50
62079900	Other of other textiles	50
62081100	Women's slips and petticoats of man-made	50

	fibres	
62081900	Women's slip and petticoats of other textile materials	50
62082100	Women's nightdress of cotton	50
62082200	Women's nightdress of man-made fibres	50
62082900	Women's nightdress of other textile materials	50
62089100	Other of cotton	50
62089200	Other of man-made fibres	50
62089900	Other of other textiles	50
62091000	Babies garments of wool or fine animal hair	50
62092000	Babies garments of cotton	50
62093000	Babies garments of synthetic fibres	50
62099000	Babies garments of other textiles	50
62101000	Garments of fabrics of heading 56.02-56.03	50
62102000	Other garments of subheading 6201.11 to 6201.19	50
62103000	Other garments of subheadings 6202.11 to 6202.19	50
62104000	Other garments for men	50
62105000	Other garments for women	50
62111100	Men's swimwear	50
62111200	Women's swimwear	50
62112000	Ski suits	50
62113100	Other garments for men of wool or fine animal hair	50
62113200	of cotton	50
62113300	of man- made fibres	50
62113900	of other textiles	50
62114100	other women garments of wool or fine animal hair	50
62114200	of cotton	50
62114300	of man-made fibres	50
62114900	of other textile materials	50
62121000	Brassieres	50
62122000	Girdles and panty-girdles	50
62123000	Corselettes	50
62129010	Other parts	50
62129090	Other	50
62131000	Hand kerchiefs of silk	50
62132000	Hand kerchiefs of Cotton	50
62139000	Hand kerchiefs of other textile materials	50
62141000	Shawls, scarves ...of silk	50
62142000	Shawls, scarves..of wool or fine animal hair	50
62143000	Shawls, scarves ...of synthetic fibres	50
62144000	Shawls, scarves ...of artificial fibres	50
62149000	Shawls, scarves ...of other textiles	50
62151000	Ties and cravats of silk or silk waste	50

62152000	Ties and cravats of man- made fibres	50
62159000	Ties and cravats of other textile materials	50
62171000	Accessories	50
62179000	Parts	50

**For The Government of
the Islamic Republic OF Iran**

**MR. Mohammad Saeidi Kia
Minister of Housing
and Urban Development**

**For The Government of
the Syrian Arab Republic**

**Dr. Amer Husni Lutfi
Minister of Economy and Trade**

