

WORLD TRADE ORGANIZATION

RESTRICTED

WT/ACC/OMN/26

28 September 2000

(00-3948)

Working Party on the Accession of Oman

REPORT OF THE WORKING PARTY ON THE ACCESSION OF OMAN TO THE WORLD TRADE ORGANIZATION

1. The Government of the Sultanate of Oman applied for accession to the World Trade Organization in April 1996. At its meeting on 26 June 1996, the General Council established a Working Party to examine the application of the Government of the Sultanate of Oman to accede to the World Trade Organization under Article XII of the Marrakesh Agreement Establishing the WTO. The terms of reference and the membership of the Working Party are reproduced in document WT/ACC/OMN/4/Rev.5.

2. The Working Party met on 30 April and 28 November 1997; 2 October 1998; 7 May 1999; 29 February and 6 July 2000 under the Chairmanship of H.E. Mr. Munir Akram (Pakistan).

DOCUMENTATION PROVIDED

3. The Working Party had before it, to serve as a basis for its discussions, a Memorandum on the Foreign Trade Regime of Oman (WT/ACC/OMN/2), the questions submitted by Members on the foreign trade regime of Oman, together with the replies thereto, and other information provided by the authorities of Oman (WT/ACC/OMN/5 and Addenda 1 and 2; WT/ACC/OMN/6 and Addendum 1; WT/ACC/OMN/9; WT/ACC/OMN/11; WT/ACC/OMN/12; WT/ACC/OMN/13; WT/ACC/OMN/14; WT/ACC/OMN/16; WT/ACC/OMN/18; and WT/ACC/OMN/22), including the legislative texts and other documentation listed in Annex I.

INTRODUCTORY STATEMENTS

4. The representative of Oman recalled that Oman was an old trading nation, having been at the crossroads of international trade for centuries. Aware of the importance of world trade and the importance of rules for the conduct of world trade, Oman was seeking Membership in the WTO convinced that the universal rule-based system enshrined in the WTO provided the best recipe for a healthy and strong world economy. His Government was looking forward to joining the WTO and adding its voice to strengthening the multilateral trading system. The Sultanate of Oman had embarked upon its economic development in 1970 under the dynamic leadership and guidance of His Majesty Sultan Qaboos bin Said. Remarkable progress had transformed Oman from a subsistence economy into a modern one with a sophisticated infrastructure. Oman's road to development was backed by sound economic policies based on free-market principles. However, despite the progress made, Oman remained a developing country, dependent on a single exhaustible resource. The share of manufactures in total GDP was still very small and manufactures accounted for a tiny part of Oman's total exports.

5. Oman was taking further steps to open the economy; the privatization program was proceeding smoothly, some laws and regulations were under revision, and institutional changes were taking place. His Government would be ready to offer meaningful commitments in goods and

services and accept obligations under WTO rules, keeping in view Oman's position as a developing country, and based on the principle of mutual advantage. Oman was committed to pursuing its accession to the WTO, knowing that its trade regime for the most part conformed with the provisions of the WTO Agreements. Customs valuation and intellectual property were two notable areas where existing laws and regulations were not in full conformity with the provisions of the WTO Agreements. Oman would be prepared to accept all obligations under WTO rules, but acknowledged that it would take some time to bring laws into line with WTO requirements.

6. In their opening remarks, members of the Working Party welcomed and supported the request from Oman to accede to the WTO. Adherence to the multilateral rule-based system would consolidate Oman's open and outward-looking economy, enhance the universality of the WTO, and bring mutual benefits to Oman and Members of the WTO. Members expected Oman's accession to proceed expeditiously.

7. The Working Party reviewed the economic policies and foreign trade regime of Oman and the possible terms of a draft Protocol of Accession to the WTO. The views expressed by members of the Working Party on the various aspects of Oman's foreign trade regime and on the terms and conditions of Oman's accession to the WTO are summarized below in paragraphs 8 to 156.

ECONOMIC POLICIES

Monetary and Fiscal Policy

8. The representative of Oman said that monetary policy was implemented with two key objectives in mind: to steer the financial system towards medium- and long-term targets aimed at eliminating internal and external imbalances and to smooth fluctuations in bank liquidity. The Central Bank of Oman did not target any specific monetary variables at present, but conducted monetary policy in consultation with the Government in order to contribute to the objectives envisaged in the Five-Year Plans. The Central Bank had the legal authority to use a broad range of monetary policy instruments, including reserve requirements, lending ratios, rediscount policies, currency swaps, treasury bills and development bond operations, and the issuance of certificates of deposit. Commercial bank interest rates had been deregulated, and all lending rates, except those for consumer loans not exceeding RO 9,000, were also freely determined by market forces.

9. The Government's fiscal policy was very important to the national economy as government spending was a driving force for economic activity. The main source of government revenue came from the petroleum sector, and the Government's resource base was accordingly sensitive to fluctuations in oil prices. Among the objectives of the Fifth Five-Year Plan (1996-2000), Oman aimed at achieving a balance between government revenue and expenditure. Cuts were foreseen in current expenditure by civil ministries. The Government would discontinue net borrowing from abroad while encouraging domestic savings by issuing government development bonds. The Government also sought to minimize dependence on withdrawal from State funds, and would transfer all proceeds from oil sales above US\$ 17 per barrel to a State Emergency Fund. The Government also intended to increase the share of non-oil income in total revenue.

10. Income tax was the only tax levied in the Sultanate of Oman and it applied only to businesses. The tax code had been revised recently. Taxable income below RO 30,000 was exempt, and amounts exceeding RO 30,000 were taxed at 12 per cent for wholly-owned Omani companies, Omani Public Joint Stock Companies, and Mixed Omani-Foreign Companies in which Omanis owned 51 per cent or more of the capital. Income exceeding RO 30,000 in Mixed Omani-Foreign Companies in which the Omani share was less than 51 per cent was taxed at 15 per cent up to RO 100,000, 20 per cent for RO 100,000-150,000, and 25 per cent for amounts exceeding RO 150,000. The tax code was undergoing revision to reduce the discriminatory element further, and would be amended to guarantee

equality of treatment for companies with up to 70 per cent foreign equity by 1 January 2001. Foreign enterprises without permanent establishment in Oman which received royalties or fees were subject to a 10 per cent tax on company turnover. Oil exploration and production companies were generally taxed under special rules set out in the relevant concession agreements. Income derived from the retail sale of petrol and petroleum products was taxed at 55 per cent. Foreign investment projects were exempt from income tax for a period of five years and the exemption could be renewed once for another five years. Companies in the petrochemical sector had no special tax exemption beyond the five- (or ten) year tax holiday.

11. In response to a question raised, the representative of Oman stated that the preferential income tax rates for Omani businesses could not be considered a subsidy within the meaning of paragraph (e) of the Illustrative List of Export Subsidies in the Agreement on Subsidies and Countervailing Measures as the treatment was not related to exports.

Foreign Exchange and Payments

12. The representative of Oman said that exchange control authority was vested in the Central Bank, but Oman had no exchange control legislation. Foreign exchange for payments abroad could be obtained freely and no requirements were attached to receipts, or the disposal of foreign exchange earnings, from exports or re-exports. Payments for proceeds from invisibles were not restricted. Travellers could bring in or take out any amount in domestic or foreign currencies. Oman had formally accepted the obligations of Article VIII, sections 2, 3 and 4 of the Articles of Agreement of the IMF on 19 June 1974. There were no restrictions on the movement of capital.

13. The currency of Oman - the Omani Riyal - was pegged to the United States' Dollar at a rate of US\$ 2.6008 per Rial. The Central Bank maintained fixed buying and selling rates with a narrow margin around the peg. Commercial bank rates for other currencies were based on market rates in London. Oman maintained no taxes or subsidies on purchase or sale of foreign exchange.

Investment Regime

14. The representative of Oman said that his Government promoted private sector investment, foreign and domestic, with a view to achieving diversification by gradually reducing dependence on oil as the dominant source of income by promoting the development of manufacturing, services, agriculture, fisheries and tourism. Other investment objectives included job creation for the expanding, well-educated local workforce; the development of Omani management skills and technical expertise; gaining access to foreign markets through foreign private-sector marketing channels; and foreign equity participation in large, capital-intensive projects. Omani legislation stipulated that projects with foreign investment were not to be expropriated or confiscated except in the case of public interest, e.g. State or national emergency, and against compensation. Repatriation of capital and profits was allowed freely.

15. The Commercial Companies Law allowed incorporation in Oman in the form of general partnership, limited partnership, joint-venture, joint stock company, limited liability company, or holding company. Each form was available to foreign investors subject to the Foreign Capital Investment Law. According to the Foreign Capital Investment Law, non-Omanis could conduct business through companies licensed and registered in Oman, or by virtue of special contracts issued by Royal Decree.

16. The representative of Oman said that Omani investors should participate adequately in the development of the national economy. All foreign investment required approval under the Foreign Capital Investment Law. The Law allowed foreign investors to own up to 49 per cent of companies with capital of minimum RO 150,000 (US\$ 390,000) and the share could increase to 65 per cent if

approved by the Minister of Commerce and Industry upon recommendation of the Foreign Capital Investment Committee. Foreign ownership of 100 per cent could be accepted in projects with total capital exceeding RO 500,000 (US\$ 1.3 million), provided the project contributed to the national economy. However, this level of ownership had to be approved by the Cabinet of Ministers upon recommendation from the Minister of Commerce and Industry. Projects were evaluated case-by-case. As a general rule, investment in a strategic industry contributing to the economic development of Oman outside the Capital area, transfer of technology and application of new technology improving existing infrastructure, would be considered a contribution to the national economy. Foreign accounting and auditing companies were required to have a local Omani partner owning not less than 35 per cent of the total capital. Foreign companies and individuals were generally not permitted to own free hold land, except by Royal Decree, but land was available on 50-year extendable leases. Foreigners could also be granted special permission to build temporary work camps. Foreign investment in companies with capital of RO 150,000 or less was effectively banned.

17. A member believed conditions for foreign investment were often decided on a case-by-case basis. The representative of Oman did not agree with this statement. Another member encouraged Oman to maintain a high level of transparency in its investment regime, for example, by due publication of new or amended laws and regulations, allowing a reasonable interval between the introduction and the enactment of the laws and regulations on the investment regime, and the establishment of an inquiry point providing relevant information on investment. Furthermore, the Omani authorities should set down conditions in a manner as explicit as possible whether investment was permitted or banned. The representative of Oman replied that the Oman Centre for Investment Promotion and Export Development (OCIPED) served as an inquiry point for investors.

18. A member noted that Oman had revised its investment law to permit higher levels of equity ownership in direct foreign investment in some sectors without Ministerial approval, and encouraged Oman to expand the equity level permitted to foreign investment even further, to permit full equity ownership of foreign investments. In reply, the representative of Oman said that the Foreign Capital Investment Law would be revised by December 2000. The representative of Oman confirmed that Oman would adjust the amount of foreign equity to conform with the commitments in its services schedule and investment approvals would be phased out accordingly.

State Ownership and Privatization

19. The representative of Oman said that privatization was part of a government program aimed at achieving sustainable development. Priority was given to privatization of production services operated on a commercial basis such as waste water, electricity, water, telecommunications, highways and postal services. Private enterprises managed electricity and desalination plants under operation and management contracts. His Government was considering to privatize 30 per cent of the General Telecommunications Organization (GTO), and postal services would be privatized after the year 2000. Rather than a rapid transfer of government assets, privatization would proceed in a gradual manner. Oman had no intention of privatizing television or radio at present. Foreign participation (up to 49 per cent) in privatization projects, in accordance with the 1994 Foreign Capital Investment Law, was encouraged. Proceeds from the sale of government assets would accrue to the State General Reserve Fund. Some privatization projects – the Muscat and Salalah Sewage Systems, GTO restructuring, electricity projects in Salalah, Sharqiya, Manah and Ghubra, and water projects in Dhahira, Sharqiya and the Najd Area – were approaching their final stages.

20. The Government had also taken steps to privatize public assets in agriculture. Two government-owned date factories had been transferred to private ownership. In the future, all agricultural inputs and services were to be provided by the private sector.

21. A member requested that Oman provide some indication of the relative size of the output of State-owned firms relative to Oman's GNP and trade, both including and excluding the petroleum sector. The representative of Oman replied that the relative size of State-owned enterprises was negligible, but precise data was not available at present.

Pricing Policies

22. The representative of Oman said that the Government set (maximum) prices for petroleum, electricity, water and telecommunications, keeping in view the needs and welfare of citizens. Oman had no specific legislation on price controls, which were applied by the Ministry of Finance by executive orders. The price controls applied regardless of whether a project was operated by the Government or by the private sector. The tariff could not be amended without government approval. Prices for petroleum and telecommunications services were uniform for all users. Telecommunications charges were determined by the GTO under monopoly conditions, taking into account ITU recommendations incorporating cost trends. Telecommunications tariffs had been lowered four times since 1980. Electricity and water was subsidized, and tariffs were lower for households than for industrial and commercial users. Households paid Baisa 2 per gallon of water, while commercial and industrial users were charged Baisa 3 per gallon. Households paid Baisa 10 to 30 per kWh for electricity, depending on the level of monthly consumption. The price of electricity for industrial and commercial users was fixed at Baisa 24 per kWh in the Summer months (May-August), and Baisa 12 per kWh in the Winter months (September-April).

23. A member requested further clarification as to why prices for petroleum and telecommunications charges were set above world market levels, and why water and electricity were subsidized. In reply, the representative of Oman said that his Government was evaluating an option to privatize 30 per cent of the GTO as part of a comprehensive plan to restructure the GTO. Making the GTO a private entity in a free competitive market would lead to an overall review of the tariffs at a later stage. Telecom prices in Oman were presently comparable to any developing and developed country. The Government had increased local petroleum prices for fiscal reasons and to encourage more rational use of petroleum products. Electricity tariffs were differentiated for social reasons and to encourage the development of infant industries. His authorities were studying a reform of electricity and water charges with a view to reviewing and harmonizing the rates, as well as privatization options.

24. In response to a question raised, the representative of Oman stated that no goods or services other than those mentioned in paragraphs 22 and 23 were subject to price controls. There were no plans to liberalize price controls at this stage.

25. The representative of Oman stated that in the application of price controls or State guidance now or in the future, Oman would apply such measures in a WTO-consistent fashion, and take account of the interests of exporting WTO members as provided for in Article III:9 of the GATT 1994. Oman would publish the list of goods and services subject to State controls any that are introduced or re-introduced in the future in its Official Journal, including any changes in the list provided of current requirements in place. The Working Party took note of this commitment.

Competition Policy

26. The representative of Oman said that economic policy was based on free-market principles, and that no specific competition law existed. Asked whether Oman intended to introduce legislation on competition, the representative of Oman said that Oman had not experienced any particular problems ascribed to restrictive business practices so far, but Oman was considering the option of eventually having regulations on competition.

FRAMEWORK FOR MAKING AND ENFORCING POLICIES

27. The representative of Oman said that His Majesty the Sultan of Oman was the Head of State and Head of Government and was the highest and final authority. The Cabinet, deriving its authority from His Majesty the Sultan, was the highest executive authority. The Cabinet considered matters related to administrative functions of the State, internal policies and relations with other countries, including the consideration of international treaties, conventions and charters. The Cabinet submitted its recommendations to His Majesty the Sultan for approval. The functions and jurisdiction of ministries were determined, or adjusted, by Royal Decree. Each Minister, assisted by one or more Under-Secretaries, was responsible for implementing matters within the jurisdiction of the ministry. His Majesty had established various specialized councils, such as the Financial and Energy Resources Council, to assist in planning, study and formulation of proposals and plans in specific areas of development. None of these councils addressed trade issues. The Sultanate of Oman had no sub-central governments.

28. The legal system was based on laws and Royal Decrees issued by His Majesty. Oman had no legislative body empowered to make or review laws. International treaties, conventions and charters were signed by His Majesty, or by a person designated by His Majesty, in which case such treaty, convention or charter was submitted to His Majesty for ratification. After signature or ratification, treaties and conventions or charters became part of Oman's legal system as of the date of publication in the Official Gazette, unless His Majesty had decided on a different date. Laws and Royal Decrees were also valid from the date of publication in the Official Gazette or from any other determined date. All laws, by-laws, implementing regulations and important Ministerial Decisions were published in the Official Gazette. Routine administrative decisions were not published.

29. Oman's hierarchy of laws had been established in the following order: (i) the Basic Law of Oman (Constitution); (ii) Royal Decrees; (iii) By-laws and Implementing Regulations; and (iv) Ministerial and Administrative Decisions. The documents constituting Oman's accession package to the WTO would be forwarded by the Minister of Commerce and Industry to the Cabinet, which would pass its recommendations together with the package to His Majesty the Sultan for ratification. A Royal Decree would be issued following ratification. He confirmed that ratification of Oman's accession to the WTO Agreement would be accomplished by His Majesty, the Sultan's signature or his ratification of the signature of a person designated by him. The Majlis Ash-Shura and the Majlis ad-Dawla would have no rôle in the approval or ratification of Oman's accession package.

30. The representative of Oman said that the juridical system of the Sultanate comprised of (i) Sharia (religious) Courts; (ii) Criminal (Magistrate) Courts; and (iii) the Authority for Settlement of Commercial Disputes, a juridical-commercial body, which had recently been replaced by the Commercial Court. The newly established Commercial Court had jurisdiction over commercial disputes between private sector parties, government departments or authorities and general establishments. The Court consisted of a President and judges appointed by Royal Decree, and included primary circuits as well as an Appellate Circuit. Taxation decisions and labour disputes could be appealed to the Court, which provided a mechanism for independent review of administrative decisions. All decisions of government departments or authorities affecting international trade could be appealed to the Commercial Court.

31. A member requested a definitive statement from Oman as to how importers and exporters could exercise the right to appeal governmental decisions as provided for in WTO Agreements, including the provision for independent rulings contained in Article X:3 of the GATT 1994. In reply, the representative of Oman said that the Basic Law (Constitution) of Oman provided for a right of appeal of all administrative rulings and decisions to judicial bodies. Oman had reviewed the functions of the Commercial Court in relation to the right of appeal provided for in WTO Agreements, and concluded that the Commercial Court probably did not meet fully the requirements of appeal under

the GATT and WTO. Precise legislation dealing with the right of appeal against governmental decisions provided for in WTO Agreements, including in particular Article X of the GATT 1994, had therefore been promulgated through amendments to Royal Decree Nos. 79/81 and 32/84.

32. The representative of Oman confirmed that no later than by the date of accession, Oman's laws would provide for the right to appeal administrative rulings on matters subject to WTO provisions to an independent tribunal in conformity with WTO obligations, including but not limited to Article X:3(b) of the GATT 1994. The Working Party took note of this commitment.

POLICIES AFFECTING TRADE IN GOODS

Trading Rights (the right to import and export)

33. Some members requested Oman to clarify the right of firms and individuals to trade, i.e., to import and export goods, to understand better how Oman's conditions compared with the requirement of GATT Articles III:4 and XI. The representative of Oman said that no specific requirements existed for engaging in importation; it could be undertaken by any company or individual registered with the Ministry of Commerce and Industry under the relevant laws, i.e. the Oman Commercial Law, the Commercial Companies Law and the Foreign Capital Investment Law. An enterprise seeking registration to engage in commercial activities submitted an application form together with its Memorandum and Articles of Association, and documents identifying the partners or company directors, to the Ministry of Commerce and Industry. Joint-stock companies and enterprises subject to the Foreign Capital Investment Law should complete the necessary procedures under the Commercial Companies Law and the Foreign Capital Investment Law, respectively, before applying for registration in the Commercial Register. Once registered, an enterprise could engage in importation or distribution of imports provided these activities were mentioned in its Memorandum and Articles of Association. Registered companies could amend their registration, and acquire the right to trade, by amending their Memorandum and Articles of Association prior to applying for an amendment in their commercial registration.

34. The relationship between a principal/supplier and his commercial agent in Oman was governed by provisions in the Law on Commercial Agencies. A commercial agent was defined as an individual or company selling, promoting the sale and distribution of goods, or providing services whether in the capacity of agent, representative or intermediary of the manufacturer or supplier of goods. Only Omani nationals or companies with no less than 51 per cent Omani ownership could be appointed as commercial agents. Foreign individuals were not eligible for commercial registration and could therefore not engage in importation or distribution of imports in Oman. Omani nationals could obtain commercial registration provided they had a place of business in Oman, no criminal record or involvement in past bankruptcy proceedings, and were minimum 18 years of age. Citizens of other Gulf Cooperation Council countries were treated as Omani citizens in accordance with Article 8 of the Unified Economic Agreement. This Article, which was implemented in a progressive manner, did not guarantee GCC nationals the right to act as commercial agents in Oman. The representative of Oman confirmed that commercial agents were not subject to laws or regulations influencing the decision to import based on purely commercial considerations.

35. Importers in Oman were not required to import through a commercial agent. Individuals and firms could import goods for their own use without restriction, subject to payment of customs duty, if any. Omani domestic goods could be distributed only through individuals or companies registered in the Commercial Register as distributors of goods.

36. A member expressed concern that since Oman's laws and regulations do not distinguish between importing or exporting and providing services, such as distribution, after importation, those regulations could be considered a restriction on imports and inconsistent with Article XI of

GATT 1994. In that member's view, the right to import goods, i.e., to be the importer of record, cannot be conditioned on investment in the importing country, as is required to distribute goods in Oman, since such a requirement would act as a restriction on importation inconsistent with GATT 1994. The right to import, however, did not include the right to provide any of the services immediately associated with imports after they clear customs, such as distribution, sale, warehousing and transport. Once imported goods enter the country, however, they must receive national treatment pursuant to GATT Article III. The member noted that imports must also meet WTO-consistent requirements that Members impose at the border, such as sanitary and phytosanitary requirements and enforcement of trademarks and copyrights. The member fully recognized the legitimate purpose that requirements, such as providing relevant authorities with a contact point in the importing country or indicating in customs documents the further disposition of imported goods, serve in enforcing WTO-consistent measures.

37. The representative of Oman recognized the distinction drawn in the WTO between the right to import and export under the GATT and the right, under the GATS, to provide services such as distribution, and transportation, with respect to imported goods. Without prejudice to Oman's schedule of commitments on services, Oman would, in implementing its obligations under GATT 1994, modify the relevant laws, regulations and requirements to permit foreign firms, including sole proprietorships of other WTO Members, to register strictly to engage in importation without limitation on equity or requirement to invest in Oman. Commercial distribution in Oman of imports as well as domestically produced goods would remain subject to the current requirements for commercial registration under the relevant laws, i.e. the Oman Commercial Law, the Commercial Companies Law and the Foreign Capital Investment Law, as outlined in paragraph 33. Moreover, Oman maintained the right to require importers that were not registered to engage in commercial distribution to provide information in their customs documentation regarding the further disposition of the goods, once they entered Oman. Foreign individuals could import goods for their personal use only.

38. Some members noted that alcohol and beer could be imported only by registered importers pursuant to permission by the Royal Oman Police (Table 1), and this would appear to be a form of activity licensing. In reply, the representative of Oman said that only firms having included importation of alcoholic beverages in their commercial registration were eligible to apply for a permit. The permit, valid for one year, had to be obtained from the Royal Omani Police prior to importation. In response to a specific question, he added that while no licenses to import beer or alcoholic spirits had been issued in recent years, six joint ventures with foreign participation were currently registered for this purpose. Oman maintained no other activity licensing requirements.

39. The representative of Oman confirmed that no special or unique registration requirements existed for foreign or domestic persons or firms engaging in importing or exporting goods except for the activity licence specifically listed in Table 1 and except as provided in WTO Agreements. The activity licence listed in Table 1 did not restrict foreign participation as it applied equally to foreign and domestic businesses. He confirmed that individuals and firms were not restricted in their ability to import or export goods based on the scope of business or their registration and that they could easily change their registration to allow for trade. He further confirmed that there were no restrictions, such as capital or nationality requirements, on firms wishing to engage in foreign trade, and that the criteria for registration were published in the official journal and generally applicable to all.

40. The representative of Oman confirmed that from the date of accession Oman would maintain the right of foreign and domestic firms and individuals, as described in paragraph 37, to import and export on a non-discriminatory basis and would ensure that its laws and regulations relating to the right to import and export goods and all fees, charges or taxes levied on such rights would be in full conformity with its WTO obligations, including Articles VIII:1(a), XI:1 and III:2 and 4 of the

GATT 1994 and that it would also implement such laws, regulations and requirements in full conformity with these obligations. The Working Party took note of these commitments.

IMPORT REGULATION

Customs code

41. The representative of Oman said that Oman followed the 1988 version of the Harmonized System for statistical purposes. Oman expected to implement the Harmonized System (1996) at the six-digit level for the classification of goods for customs purposes by the date of accession to the WTO.

Ordinary customs duties

42. The representative of Oman said that existing applied rates had generally been in force since 1986. The weighted average MFN tariff amounted to 2.7 per cent in 1994. Zero tariff was applied on seeds, fertilizer and live plants (including flower plants); fresh fruit and vegetables; rice, wheat, wheat flour, barley, corn and sugar; milk, condensed and sweetened, evaporated, powdered or sterilized, but not flavoured; cooking oils and fats other than butter or margarine; meat, fresh or frozen; tea; cement; printed books; agricultural equipment; insecticides (for agricultural use); gold and silver bullion; and currency, including gold sovereign. These zero tariffs were applied on an MFN basis. Other products were subject to import duty of 5 per cent, with the exception of dates (20 per cent), bananas (25 per cent), tobacco and tobacco products (50 per cent), and alcoholic beverages, pork meat and pork products (100 per cent). All customs duties were *ad valorem* rates. There were no seasonal duties.

43. In response to a specific question, he confirmed that the rate of duty applicable to cement was zero and that the tariff on polyurethane products, paints and pipes was 5 per cent. Interested parties seeking a review of tariff rates could approach the Ministry of Finance, which would make a recommendation to the Cabinet, which had the final say. He confirmed that the Public Authority for Stores and Food Reserves did not qualify for a tariff exemption on its imports, but in practice the enterprise had paid no import duties because the items imported by it were subject to zero applied tariff rates.

44. Some members noted that Oman had raised import duties on many items (mainly luxury goods) in early 1999 to compensate for reduced State revenue following a drop in the price of crude oil. Oman was requested to provide an updated list of its applied tariffs and the estimated trade weighted applied MFN tariff resulting from the recent tariff increases. The representative of Oman replied that the tariff increases in early 1999 had been rescinded. He confirmed that the current applied rate of duty was 5 per cent *ad valorem* for most products, with duty free status for some food products and higher duties on selected items (as indicated in paragraph 42).

Other duties and charges levied on imports but not on domestic production

45. The representative of Oman said that other than ordinary customs duties, Oman imposed no duties and charges of any kind within the meaning of Article II.1(b) of the GATT 1994 on or in connection with importation.

46. The representative of Oman stated that Oman levied no duties and charges on imports other than ordinary customs duties and charges for services rendered. Any such charges applied to imports after accession would be in accordance with WTO provisions. He further confirmed that Oman would not list any other charges in its Goods Market Access Schedule under Article II:1(b) of GATT 1994, binding such charges at "zero".

Tariff rate quotas, tariff exemptions

47. The representative of Oman said that there were no tariff quotas in force in Oman. All goods imported for government use, i.e. not for commercial resale, were exempt from import duties. Imports of rice by the Public Authority for Stores and Food Reserves were subject to the same rate of duty as for any private importers, i.e. zero tariff. Investment projects were exempt from customs duties on imports of machinery, equipment and raw materials required for production. Also exempt were goods imported by diplomatic missions. Goods imported as humanitarian aid were exempted case-by-case, depending upon the need for aid and the credentials of the aid organization.

Fees and charges for services rendered

48. The representative of Oman said that the Port Services Corporation, a commercial company with 35 per cent government ownership and part of the Ministry of Housing and Transport, provided quay handling, storage and demurrage services for all imported products under a contract concluded with the Port Authority. The Port Services Corporation was the only supplier of these services, but other enterprises would also be eligible to enter into a contract with the Port Authority. At present, the Port Authority did not encourage other companies to enter the market due to the small size of the port. The Port Services Corporation levied certain fees and charges for the services rendered. These fees and charges are enumerated in Table 2 (see Annex).

49. The representative of Oman confirmed that charges, including those levied by the Port Services Corporation, and any other fees levied on imports would be applied in conformity with WTO obligations, in particular Articles VIII and X of the GATT 1994. Information regarding the application and level of these fees, revenues collected and their use, would be provided to WTO Members upon request. The Working Party took note of these commitments.

Application of internal taxes to imports

50. The representative of Oman said that Oman levied no internal taxes such as value-added tax, sales tax or excise duty on imported or domestically-produced goods.

51. The representative of Oman stated that, from the date of accession, Oman would apply its domestic taxes on products in compliance with Articles I and III of the GATT 1994. The Working Party took note of this commitment.

Quantitative import restrictions, including prohibitions, quotas and licensing systems

52. The representative of Oman provided a list of prohibited imports, reproduced in Table 1 (see Annex). None of the prohibited items were produced domestically. Petroleum products which could be supplied by the Oman Oil Refinery in quantities sufficient to satisfy domestic requirements were prohibited to import. Import quotas were established for fresh and long-validity milk (annual) and eggs (June-September) by the Ministry of Agriculture and Fisheries. In recent years, the Summer quota for eggs had amounted to 840 tons, and the milk quota to 204,250 tons per month. The Public Authority for Marketing Agricultural Produce determined annual import quotas for fruit and vegetables. Quota levels were based on forecasts of domestic production and demand. Daisy plants were considered a narcotic plant and prohibited to import for health reasons.

53. Imports of radio sets and wireless telegraphs required authorization from the Ministry of Communications. Type approval pending, the Ministry would issue a provisional import licence. The Ministry cleared the frequency used by such radio equipment. Ministry authorization was granted on the basis of internationally recognized standards such as those established by the ITU and CEPT.

Telecommunications equipment interfacing with Oman Telecom (formerly GTO) network required type approval and authorization by Oman Telecom, and clearance by the Ministry of Communications for equipment involving radio frequency. In cases where Oman Telecom and Ministry rulings might conflict, the Ministry's decision would prevail. Type approval for telecommunications equipment was based on standards relating to frequency, radiation, signalling (where applicable), and interface conditions (for equipment to be interconnected).

54. The representative of Oman provided detailed information on the import licensing system in document WT/ACC/OMN/5/Add.2. The system was used to administer the quantitative restrictions on imports of fresh milk and eggs. The quantity permitted to import under these global quotas was published in the local press, but individual quota allocations were not published. Quotas were allocated to importers on the basis of their share of actual imports in the preceding year, with no arrangements for new entrants. Unused quota entitlements were not added to a succeeding period, and licenses were not transferable. Licenses were issued within one or two days at a fee of RO 2,000 per licence. The period of validity for each licence ranged from one to four months. Oman had drafted legislation to abolish the quantitative restrictions on fruit and vegetables, fresh and long validity milk, and eggs. Ministerial Decree No. 20/2000 on the cancellation of import quotas for eggs and fresh milk had been issued at the end of February 2000, and Ministerial Decision No. 38/2000 had eliminated the remaining import bans and quantitative restrictions on agricultural products. A draft Decree dealing with the import prohibition on petroleum products was submitted to the Working Party for review.

55. The representative of Oman added that Ministerial Decision No. 71/2000 on Import Licensing Procedures will implement Oman's obligations under the WTO Agreement. It specifies who may apply for import licenses to import products that require them and under what conditions. Specific protections include guarantees that import licenses shall not be refused for minor documentation errors; that there shall be no penalty for documentation errors which are without fraudulent intent or gross negligence; and that imports under licence shall not be refused for minor variations in value, quantity or weight from the amount designated on the licence. The Decision sets time limits for processing import licence applications, i.e., ten days for automatic licenses and normally 30 days for non-automatic licenses. It also specifies that non-automatic import licenses shall be required for goods subject to safeguard or balance-of-payments protection actions under the WTO, as well as goods that are sensitive for reasons of national security, religion, health, safety, public order or environment. The list of goods under automatic and under non-automatic import licence shall be published in the Official Gazette.

56. For goods subject to quantitative restrictions, the amount of quotas in value and/or volume, the opening and closing dates of quotas, and any changes thereof, shall be published in the Official Gazette at least 30 days prior to the opening dates, as well as information on the shares in quotas allocated to WTO member countries, by quantity or value. In case of refusal of a licence, the applicant shall, upon request, be informed in writing of the reasons for refusal and has the right to administrative appeal to the Minister concerned and to the Commercial Court in accordance with the rules of procedure of the Court. Import licenses shall be valid for a period of six months from the date of issue. Changes to the rules and procedures and to the lists of products subject to licensing requirements shall take effect 30 days after publication in the Official Gazette, and WTO members which wish to comment on these changes or discuss the comments with competent Omani authorities will have that opportunity, and due consideration will be given to the comments and results of these discussions.

57. The representative of Oman confirmed that, from the date of accession, Oman would not introduce, re-introduce or apply quantitative restrictions on imports, or other non-tariff measures such as licensing, quotas, bans and other restrictions having equivalent effect that could not be justified under WTO provisions. The representative of Oman stated that, upon accession, the

prohibition on importation of petroleum products would be eliminated and quantitative restrictions would no longer apply to fruit and vegetables, fresh and long validity milk, and eggs. Oman would not restrict the import of fruit and vegetables except in conformity with the provisions of the WTO Agreements. Oman would not introduce any other import quotas in the future. He confirmed that Oman would implement the Agreement on Import Licensing Procedures upon accession. The Working Party took note of these commitments.

Customs valuation

58. The representative of Oman said that the existing system of valuation in Oman was in simple form with no written laws or regulations, or detailed rules. The customs valuation system was based on transaction value, including cost, insurance and freight (c.i.f.). If the transaction value was not accepted, the value of imported goods was determined on the basis of the invoice price of identical or similar goods imported earlier. Minimum prices were not used in the calculation of import value. Oman had no written rules or regulations concerning the appeal of decisions relating to customs classification, valuation or assessment of duty. An aggrieved party would first approach the customs officer in charge of the port, airport or land border station in question and, if he remained dissatisfied, he could appeal to the Director General of Customs.

59. The representative of Oman said that Oman needed to draft new laws and regulations on customs valuation in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (the Customs Valuation Agreement). Oman had approached international organizations and WTO Members for technical assistance. In addition, administrative instructions, guidelines and manuals for the application of the rules would need to be prepared and Oman would be seeking technical assistance for this purpose. All those involved in customs operations would need to undergo thorough training in the law, procedures and techniques. He therefore proposed to initiate and execute a comprehensive training program for customs officials, importers and customs brokers with assistance from the WTO Secretariat, the World Customs Organization and WTO Members.

60. A member was concerned by indications that Oman did not expect to implement the WTO Customs Valuation Agreement as of the date of accession as it considered full implementation of the Customs Valuation Agreement an integral part of the WTO accession package.

61. In reply, the representative of Oman submitted an action plan for implementation of the Agreement on Customs Valuation, circulated in document WT/ACC/OMN/13. The Customs Department had set up a Task Force in early 1998 to carry out an in-depth study of the Agreement on Customs Valuation. The members of the Task Force met monthly to study the provisions of the Agreement and to discuss implementation, including a program to train customs officials. Oman had issued Royal Decree No. 21/2000 to join the World Customs Organization, and would promulgate and enforce a new customs valuation law by Royal Decree no later than upon accession.

62. Having reviewed an early draft of Oman's new customs valuation legislation, a member noted that (i) Oman had not yet implemented paragraph 8, Note to Article 5 in the Interpretative Note in Annex I of the Agreement (deduction for local taxes); (ii) a provision concerning the calculation of the amount of a royalty or licence fee was inconsistent with the Agreement. In making an adjustment for a royalty or licence fee, the conditions of Article 8.1(c) and the Note to Article 8 in the Interpretative Notes in Annex I of the WTO Valuation Agreement would need to be met; (iii) Section 15 of the Management Decree concerning an adjustment for a royalty or licence fee was also inconsistent with the Agreement, and this provision should be removed; (iv) Oman did not appear to have implemented Article 12 of the Agreement concerning transparency; (v) the dispute settlement provision regarding the right of appeal to a judicial body as set forth in Article 11 of the Agreement needed clarification; (vi) the draft legislation contained no reference to the Committee on Customs

Valuation Decision 4.1 concerning the "Valuation of Carrier Media Bearing Software for Data Processing Equipment" and the Committee on Customs Valuation "Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods"; and (vii) Oman had established procedures for the use of a value declaration form.

63. The representative of Oman provided a revised draft law on customs valuation, and assured members of the Working Party that its new Law on Customs Valuation would be applied in full conformity with the WTO Agreement on the Implementation of Article VII of the GATT 1994. Oman would not have any measures regarding customs valuation in place at the time of accession which would be inconsistent with WTO rules, nor would Oman introduce such measures in the future. Oman did not use measures such as minimum prices, reference prices or lists of prices in order to calculate customs value or to verify invoices.

64. The representative of Oman confirmed that, from the date of accession, Oman would apply fully the WTO provisions concerning customs valuation, including in addition to the Agreement on the Implementation of Article VII of the GATT 1994, the provisions on the Treatment of Interest Charges in Customs Value of Imported Goods and for the Valuation of Carrier Media Bearing Software for Data Processing Equipment. In accordance with these latter provisions, only the cost of the carrier medium itself would be accounted for in the customs value. He stated that Oman would not use any form of reference price or fixed valuation schedule for the valuation of imports or to apply duties and taxes, and that all methods of valuation used were in strict conformity with those provided for in the WTO Agreement on the Implementation of Article VII of the GATT 1994. The Working Party took note of these commitments.

Rules of origin

65. The representative of Oman said that Oman had no rules of origin for non-preferential trade. Proof of origin was required only for imports from GCC countries, under which origin was conferred on goods containing at least 40 per cent value added in GCC countries. A similar rule of origin was applied to trade with Arab League members participating in the Arab League Free Trade Area. A certificate of origin was considered proof of origin.

66. A member sought implementation of WTO provisions on rules of origin in the trade regime of Oman. The representative of Oman replied that Oman would abide by its obligations under the Agreement on Rules of Origin upon accession, implementing regulations to address the procedural requirements of the Agreement. A draft Ministerial Decree on Rules of Origin was provided to the Working Party, and the Decree was issued in February 2000. He confirmed that the right to request a ruling on origin was available for imports subject to both preferential and non-preferential import regimes. Addressing specifically the requirements of Article 2(h) and Annex II, paragraph 3(d) of the Agreement, the Decree allowed an exporter, importer or any person with a justifiable cause to request an assessment of the origin of a product from the Minister of Commerce and Industry. The Minister, or an official acting on his behalf, would issue the assessment, valid for three years, within 150 days of the date of receipt of the request. The provisions applied for both non-preferential and preferential rules of origin. These provisions had been enacted in Ministerial Decree No. 21/2000. Legislation to implement other provisions of the WTO Agreement was in development and would be enacted soon.

67. The representative of Oman stated that the Government Regulation establishing Oman's rules of origin would be adopted no later than by the date of accession. He confirmed that from the date of accession Oman's rules of origin would comply fully with the WTO Agreement on Rules of Origin. The Working Party took note of this commitment.

Other customs formalities

68. Regarding customs clearance, the representative of Oman said that goods could be cleared for home consumption upon completion of documentation, examination and payment of import duty, if applicable. Goods could also be warehoused, in which case duty would be collected when goods were released from the warehouse for home consumption. An importer could have goods cleared by customs even without the necessary documents, provided the importer paid the estimated duty and a provisional deposit to be adjusted when documentation was presented to customs. Customs formalities could be completed prior to the arrival of goods at the port or airport. Disputes relating to decisions by customs could be appealed or taken to court.

Preshipment inspection

69. The representative of Oman said that Oman had no pre-shipment inspection requirements for valuation or certification purposes. He confirmed that the operation of any future preshipment inspection system would be temporary and consistent with the provisions and requirements of the WTO, in particular the Agreements on Preshipment Inspection and Customs Valuation.

Anti-dumping, countervailing duties, safeguard regimes

70. The representative of Oman said that at present Oman had no legislation on anti-dumping, countervailing duties or safeguard measures. The Law on the Organization and Encouragement of Industry contained a provision authorizing the Government to increase customs tariffs, or prohibit or restrict importation of goods similar to domestically produced goods, but this provision was dormant and would not be used as a safeguard measure.

71. He confirmed that Oman had no official or ministerial discretion to impose anti-dumping, countervailing duties or safeguard measures. Oman would not introduce laws in these areas prior to accession to the WTO. At the appropriate time and prior to enactment, Oman would submit the proposed legislation, to be drafted in strict conformity with the provisions of the relevant WTO Agreements, to the WTO. The Law on the Organization and Encouragement of Industry would be amended to bring it into conformity with WTO rules prior to accession. According to a preliminary determination, Clause 4 of Article 19 of the Law would be deleted, and other aspects of the Law were being examined.

72. A member sought a commitment from Oman not to apply anti-dumping, countervailing duties and safeguard measures until existing legislation had been amended to the extent necessary to bring it into conformity with WTO requirements, new legislation in full conformity with these requirements had been introduced, and, with such legislation in place, Oman should apply these measures in full conformity with WTO requirements.

73. The representative of Oman said that Oman would not apply any anti-dumping, countervailing or safeguard measure until it had notified and implemented appropriate laws in conformity with the provisions of the WTO Agreements on the Implementation of Article VI, on Subsidies and Countervailing Measures and on Safeguards. He confirmed that Oman would ensure that any such legislation would be full conformity with the relevant WTO provisions, including Article VI and XIX of the GATT 1994 and the Agreement on the Implementation of Article VI, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards. After such legislation was implemented, Oman would only apply any antidumping duties, countervailing duties and safeguard measures in full conformity with the relevant WTO provisions. The Working Party took note of these commitments.

EXPORT REGULATIONS

Customs tariffs, fees and charges for services rendered, application of internal taxes to exports

74. The representative of Oman said that Oman applied no export duties, including on petroleum. The quay handling and other charges levied by the Port Services Corporation for services rendered are enumerated in Table 2 (see Annex).

Export restrictions

75. The representative of Oman said that exports of antiques, ancient manuscripts, Marie Teresa Riyals, and date seedlings were prohibited. Export restrictions applied to three species of fish - lobster, abalone and shark - during the breeding and reproduction season, at which time no fishing was allowed. Scientific studies and research had indicated a considerable decline in the stocks of lobster and abalone in recent years. Lobster, abalone and shark were thus rare species in danger of over-exploitation in Omani waters, and the fishing season was accordingly restricted. Permission to export these species during the restricted period could be obtained from the Ministry of Agriculture and Fisheries provided the exporter was a registered Omani company performing fish trade and export activity, holding a licence from the competent authority; exportable fish had been caught before the end of the stipulated fishing season; and the exported fish would comply with specifications and conditions determined by the Ministry. The same rule applied to domestic sales of lobster and abalone. No limit was set on the exported quantity. The prohibition on exports of date seedlings had been established to preserve rare local species and varieties. Oman had no export licensing requirements and procedures.

76. A member sought elimination of Oman's current export restrictions on date seedlings and fish species. Any measures necessary to regulate trade in these items should be consistent with WTO provisions. The representative of Oman replied that Oman would not use any export prohibitions or export quotas inconsistent with WTO rules.

77. The representative of Oman confirmed that any export control requirements remaining in place on the date of accession would be fully consistent with WTO provisions, including those contained in Articles XI, XVII, XX and XXI of the GATT 1994. The Working Party took note of this commitment.

Export subsidies

78. The representative of Oman said that, up to the end of 1998, the Export Guarantee and Financing Unit (EGFU) of the Oman Development Bank had insured exporters against commercial and political risks. EGFU had also provided export finance and assisted manufacturers through an interest subsidy scheme in accordance with a Memorandum of Understanding with commercial banks. At the end of each month the financing bank had made a claim for the appropriate subsidy which had been credited to the customer's account. Major Omani commercial banks had granted all credit-insured exporters post-shipment advance at a concessional rate of 7 per cent per annum by discounting their export bills (for a period not exceeding 180 days). The main criterion for obtaining export financing support from EGFU had been a 25 per cent value-added requirement by way of labour costs, interest, depreciation, taxes and net profit in relation to the total sale value. In addition, the credit would need to be insured with EGFU. Credit insurance was provided at market rates.

79. A member said that the advances to exporters at concessional rates by commercial banks would seem to be an export subsidy within the meaning of Article 3.1(a) of the Agreement on Subsidies and Countervailing Measures. The representative of Oman agreed that the operation of EGFU through 1998 had constituted an export subsidy within the meaning of points (j) and (k) of the

Illustrative List of Export Subsidies in Annex I of the Agreement. He confirmed, however, that since 1999, EGFU was no longer involved in financing of exports, and EGFU had changed its name to the Export Credit Guarantee Agency (ECGA). The ECGA acted as a facilitator, in that commercial banks provided financing to exporters at commercial rates of interest, and the ECGA insured their credit-worthiness. This Export Credit Policy issued by the ECGA provided additional collateral and therefore minimized the risk of non-payment from commercial banks in extending or enhancing such export financing to the exporters. The previous program described in paragraph 78 was no longer in effect. Moreover, under the newly introduced Pre-shipment Credit Guarantee Scheme, the ECGA issued guarantees to commercial banks for providing financing to exporters against the risk of non-payment due to default or insolvency from them. There was no interest subsidy involved under this scheme.

80. The representative of Oman said that paid import duties were refunded in full on imported goods re-exported in the same form. Duty drawback was not available for imported goods incorporated in other goods or transformed in some other way. Regarding the pricing of feedstock for export projects, he said that deliveries were based on the principle that feedstock should not be subsidized. Thus, the full development and delivery costs were recovered, with a margin to reflect the cost of capital, etc. The representative of Oman could confirm that Oman did not maintain subsidies which met the definition of a prohibited subsidy within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures. Oman maintained no subsidies or incentives relating to export performance.

81. The representative of Oman stated that from the date of accession Oman would not maintain any export subsidies which met a definition of a prohibited subsidy within the meaning of Article 3 of the Agreement on Subsidies and Countervailing Measures, and would not introduce such prohibited subsidies. The Working Party took note of this commitment.

INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS

Industrial policy, including subsidies

82. The representative of Oman said that Oman's industrial policy envisaged the share of manufacturing in GDP to rise from approximately 5 per cent at present to 15 per cent of GDP by the year 2020. The Fifth Five Year Development Plan (1996-2000) represented the first in a series of plans formulated and launched with a view to achieving the objectives of the Vision for Oman's Economy 2020. The plan emphasized the development of human resources, economic diversification and an expanded role for the private sector. The economic policy package comprised general macro-economic policy measures as well as sector-specific policies at the micro-economic level. Focus was directed towards capital, technology and knowledge intensive industries with emphasis on internationally competitive export-oriented industries. Investment incentives provided by the Government included free industrial investment surveys and soft loans and grants for pre-feasibility studies; soft loans; and duty exemptions on imported machinery, equipment, spare parts and raw materials. Plots in fully-serviced industrial estates could be rented at nominal rates, and reliable supplies of power, water, natural gas and sewage treatment were available at reduced rates. Export orientation was a contributing factor in the decision to grant aid, but export performance or numerical levels were not the qualifying criteria. He confirmed that neither export subsidies nor import substituting subsidies had been used to implement the Fifth Five Year Development Plan.

83. Ministerial Decision No. 49/91, under which support had been provided to industry and tourism, had been replaced by Royal Decree No. 17/97. The Government provided soft loans to projects in industry, tourism, agriculture, fisheries, health, education and handicrafts. Loans exceeding RO 250,000 were granted on the condition that the workforce be minimum 25 per cent Omani, and the share of foreign ownership could not exceed 49 per cent in projects with investment

costs exceeding RO 250,000. Loans could equal up to 150 per cent of the equity for projects located in the Muscat Governorate, and 250 per cent elsewhere; the maximum loan amounted to RO 500,000, or RO 5 million for public joint-stock companies having offered at least 40 per cent of their equity to the public. Interest-free government loans were no longer available. In response to a specific question, the representative of Oman said that his Government was not providing any support to proposed large projects, including the Sohar Aluminium Smelter, a petrochemical joint venture, a fertilizer plant, and a possible new sugar factory.

84. The Oman Development Bank (51 per cent government-owned) provided soft loans to agricultural, industrial and services projects in accordance with Royal Decree No. 17/97. The soft loans were made available to all industries and enterprises on the basis of objective, published criteria, and were not sector- or enterprise-specific.

85. A special fund (Venture Capital Fund) would be established to provide capital and soft loans to small and medium sized enterprises. There were no export performance or domestic content conditions attached to this financing. The Government also intended to establish a Business Centre providing services to small and medium sized enterprises.

86. The representative of Oman stated that Oman maintained no subsidies within the meaning of Article 1 of the Agreement on Subsidies and Countervailing Measures for natural gas projects, petroleum and petrochemical sectors, or for the development of sectors dependent on gas as a major input. Similarly, there were no subsidies for export-oriented or import substitution industries. He did not consider the preferential rates of income tax for certain businesses a specific subsidy within the meaning of Article 2.1(a) of the Agreement.

87. The representative of Oman confirmed that Oman would not implement the Fifth Five Year Development Plan (1996-2000) using export subsidies prohibited by the Agreement on Subsidies and Countervailing Measures. He further confirmed that prohibited export subsidies would not be granted under the long-term finance plan or the venture capital fund.

88. The representative of Oman confirmed that any subsidy programmes would be administered in conformity with the Agreement on Subsidies and Countervailing Measures and that all necessary information on notifiable programmes would be notified to the Committee on Subsidies and Countervailing Measures in accordance with Article 25 of the Agreement upon entry into force of Oman's Protocol of Accession. The Working Party took note of this commitment.

Technical barriers to trade, standards and certification

89. A member noted that Oman's present regulatory system was not consistent with WTO TBT or SPS requirements. In particular, Oman's legal and administrative provisions did not adequately address fundamental obligations such as transparency, non-discrimination and national treatment, and the prohibition against unnecessary barriers to trade. In the area of transparency, Oman did not formally publish a public notice that draft standards, technical regulations or conformity assessment procedures were being considered, Oman did not appear to provide proper opportunity for all parties to comment on draft procedures, and final standards were not published promptly. Omani administrative decrees did not appear to address explicitly the fundamental obligations of non-discrimination and national treatment for imported products, and it was not clear how Oman ensured that its standards-related measures were no more trade-restrictive than necessary. Oman was requested to provide a list of imports subject to approval or mandatory certification on the basis of technical or sanitary/phytosanitary requirements. This member looked forward to working with Oman in developing the necessary implementation procedures for the Agreement.

90. The representative of Oman said that GCC countries developed joint standards which as such were considered Omani standards. In areas with no GCC standards, Oman would adopt national standards based on international standards, except where these were found unsuitable due to climatic or cultural conditions. The Directorate General for Specifications and Measurements (DGSM) within the Ministry of Commerce and Industry was responsible for the formulation, adoption, publication and dissemination of standards in Oman. DGSM was the only National Standards Body in Oman. DGSM, which was a correspondent member of the ISO, was also responsible for testing and certification of conformity with existing standards. More than 1,000 standards had been issued by September 1998. Omani standards covered foodstuffs, chemical products, building materials, textiles, electrical and electronic products, mechanical and metallic products, motor vehicles and industrial safety and health regulations. A listing of products subject to mandatory Omani standards is reproduced in Table 3.

91. A member requested a specific timetable from Oman for the conversion of its mandatory standards to a system of voluntary standards or technical regulations, with a priority list of standards to be addressed on an accelerated basis. This member suggested a phased conversion process to be completed within two years of the date of Oman's accession. In reply, the representative of Oman said that a work program had been established for the mandatory standards to be reviewed and replaced, as necessary, by voluntary standards or technical regulations. The time-frame for this review is reflected in Table 3. He confirmed that the standards relating to shelf life would be among the first to be reviewed.

92. Draft standards were circulated to all concerned parties for comment prior to finalization. Normally, no less than one year elapsed between the publication of a draft standard and the issuance of a final standard and the corresponding Ministerial Decree. However, with regard to the Code of Good Practice, procedures for the preparation, adoption and application of standards had been wholly or partly different from the procedures laid down in Annex 3, paragraphs J, K, L, M and O of the Agreement on Technical Barriers to Trade. Omani standards had not been published promptly, the DGSM had not published a work program once every six months, and a notice inviting comments on draft standards had also not been published. However, these deficiencies would be removed with Oman's implementation of the Agreement on Technical Barriers to Trade. According to Ministerial Decree No. 72/2000, Oman's procedures for the preparation, adoption and application of standards and technical regulations would be in accordance with the Code of Good Practice (Annex 3) and Article 2.9 of the TBT Agreement.

93. The representative of Oman submitted an action plan for implementing the TBT Agreement to the Working Party, circulated in document WT/ACC/OMN/12. The Ministerial Decree (72/2000) implementing the provisions of the TBT Agreement had been issued and the TBT Enquiry Point had been established within DGSM.

94. Accepting test results and conformity assessments managed by accredited laboratories, Oman followed ISO/IEC Guides 23, 28 and 38. The DGSM accepted third-party certification systems for products according to the principles and rules of ISO/IEC Guides Nos. 16-1978(E) and 28-1982(E), and manufactures' declaration of conformity according to ISO/IEC Guide 22-1982(E). The DGSM planned to introduce Omani Quality Marks, as an indication of product quality and safety and compliance with Omani standards. Regulations for Omani Quality Marks were about to be issued, and draft regulations had been submitted to the Working Party for review (document WT/ACC/OMN/25/Add.1). Omani Quality Marks could be awarded to manufacturers in foreign countries on the same terms and conditions as those applied to local producers, including payment for testing and inspection. In selecting the "competent body" in the manufacturer's country of origin, the DGSM would follow ISO/IEC Guide 39 – General requirements for the acceptance of inspection bodies. The activities of the competent body would be overseen by DGSM, and it would have to abide by the same standards and testing procedures as those followed by DGSM in Oman.

95. The representative of Oman confirmed that Oman would follow the requirements and procedures of Article 5 of the Agreement on Technical Barriers to Trade in authorizing imports of telecommunications equipment. Medicines and medical equipment were regulated by the Ministry of Health. A certificate from the Ministry was required to sell such products in the Sultanate of Oman.

96. The representative of Oman confirmed that a work programme had been established to review and replace existing mandatory standards by voluntary standards or technical regulations within the time-frame reflected in Table 3. He confirmed that the standards relating to shelf life would be among the first to be reviewed and that from the date of accession all new standards implemented in Oman would be subject to such a review prior to their implementation. The Working Party took note of these commitments.

97. The representative of Oman confirmed that Oman would apply all obligations under the WTO Agreement on Technical Barriers to Trade from the date of accession without recourse to any transition period. The Working Party took note of this commitment.

Sanitary and phytosanitary measures

98. The representative of Oman said that the Sultanate was an active member of the FAO, the WHO and Office International des Epizooties (OIE). Oman had also joined the International Plant Protection Convention (IPPC), and was a correspondent member of Codex Alimentarius. Oman applied sanitary and phytosanitary measures based on scientific principles to plants, foodstuff, animals and animal products. All consignments of livestock, animal products, fish, veterinary drugs and animal feed were subject to veterinary inspection and quarantine. Imports were subject to examination by inspectors from the Ministry of Agriculture (crop protection department or quarantine section), while municipal officials were responsible for the inspection of domestic products. Where no specific standards existed, imported food products would be subject to safety tests - based on specific Codex Alimentarius standards - with respect to veterinary drugs and pesticide residues, food additives, levels of radio-nuclide, micro-biological testing, and labelling. Labelling requirements for pre-packaged foods had been established in accordance with Omani Standard No. 58/1984. All prepared, pre-packaged foodstuffs were subject to labelling requirements according to GCC Standard for Labelling of Pre-packaged Foods.

99. Some members were concerned about the implementation of GCC Standards for Labelling of Pre-Packaged Foods (GS-150/1993), in particular with regard to shelf-life requirements which did not appear to be based on scientific evidence. In their view, these requirements imposed unreasonable import barriers for table eggs, stained baby food, cookies, canned soup, peanut butter and certain fruit juices. The representative of Oman replied that the shelf-life standards were scientifically based, taking into account the conditions in Oman regarding climate, transportation, storage and handling methods. A detailed explanation of the basis for the shelf-life requirements was provided in document WT/ACC/OMN/14, pp. 23-24. Inspections to verify compliance with the requirements were expeditious and at no cost.

100. Some members said that the information provided by Oman did not address the issue whether current regulations on shelf life were consistent with the provisions of the SPS and TBT Agreements stipulating the use of sound science to establish such requirements. In their view, shelf life requirements established a barrier to imports not consistent with WTO provisions. Oman was requested to indicate how it intended to revise the shelf life requirements program to meet the substantive requirements of the SPS Agreement.

101. Some members observed that Oman's regulations on shelf life did not conform with international norms and are inconsistent with the provisions of the SPS and TBT Agreements that

require the use of sound science to establish such requirements. The food safety risk that can be prevented with mandatory shelf life dates has not been specified, nor has it been demonstrated what impact non-fulfilment, i.e. the absence of a shelf-life date, would have. The practice of mandatory shelf life dates has been defended as helping government authorities to prescribe maximum storage periods for food products, and to inform the consumer when key quality attributes are at their optimum levels in the product (i.e., nutritional values and product characteristics). SPS Agreement provisions, however, pertain to the protection of human, animal or plant life or health, not quality or consumer information requirements.

102. These members also maintained that the imposition of mandatory shelf-life terms on an arbitrary, across the board basis on numerous products is not an appropriate solution to the concerns expressed, and emphasized that it is in the interest of both the exporter and importer to assure that there is sufficient shelf life-remaining on imported products so that they may be purchased and consumed within the optimum quality period. These members expressed the view that an arbitrary requirement for half the shelf life, enforced by the Government, was not a useful way to address this concern. They suggested that mandatory shelf-life dating should be eliminated for "shelf-stable foods", in the context of adopting the Ministerial Decrees that will implement the WTO TBT and SPS Agreements in Oman, and that regulations and procedures be established in line with international norms for "highly perishable refrigerated" food products to gradually replace these requirements with a scientific regulatory framework, e.g., within a year.

103. In response to these suggestions, the representative of Oman confirmed his Government's intention to eliminate mandatory shelf-life standards for "shelf-stable foods" upon accession. He added that Oman would establish within one year regulations and procedures in line with international norms for "highly perishable refrigerated" food products and to gradually replace remaining shelf life requirements on these products with a scientific regulatory framework by 31 December 2000. The Working Party took note of these commitments.

104. The representative of Oman said that Oman was proceeding to implement the SPS Agreement in accordance with an established plan of action. The action plan is reproduced in document WT/ACC/OMN/16. In reviewing its legislation, Oman had been addressing specific aspects of the SPS Agreement, notably with respect to its disciplines in the areas of transparency, MFN treatment, national treatment and the appropriate use of international standards. Oman's SPS legislation fell into three basic categories; (i) food safety, which had been addressed in Ministerial Decree No. 74/2000 on "Food Labelling and Safety", and quarantine requirements which were regulated by the (ii) Royal Decree for Plant Quarantine and (iii) Royal Decree for Veterinary Quarantine. He confirmed that Ministerial Decree No. 72/2000 on standards and its annexes were also relevant to Oman's SPS obligations.

105. The representative of Oman said that Oman would apply the Agreement on the Application of Sanitary and Phytosanitary Measures from the date of accession without recourse to any transition period. The Working Party took note of this commitment.

Trade-related investment measures

106. The representative of Oman said that Oman applied no trade-related investment measures.

107. The representative of Oman said that Oman would not maintain any measures inconsistent with the TRIMs Agreement and would apply the TRIMs Agreement from the date of accession without recourse to any transition period. The Working Party took note of this commitment.

State-trading entities

108. The representative of Oman provided detailed information on the Public Authority for Stores and Food Reserves in document WT/ACC/OMN/5/Add.2 and on Petroleum Development Oman and the Oman Refinery Company in document WT/ACC/OMN/6/Add.1, Annex 6, without prejudice to Oman's position regarding the status of these enterprises. He stated that the Public Authority for Marketing Agricultural Produce (PAMAP) and the Public Authority for Stores and Food Reserves were State-owned enterprises engaging in importation and exportation. However, these two enterprises had not been granted any exclusive or special rights or privileges and therefore did not meet the definition of State-trading enterprises of GATT Article XVII and the Understanding on the Interpretation of Article XVII of the GATT 1994. The companies competed on equal terms with private importers and exporters and conducted their business in accordance with commercial considerations.

109. He added that his Government intended to privatize PAMAP in early 2000, and as such it would no longer be a Public Authority with rights and privileges, but a normal commercial company. The Public Authority for Stores and Food Reserves conducted purchases and sales in connection with the stocking of strategic food reserves of rice, sugar, tea, milk powder and edible oils. The Authority imported only rice, on the basis of open tender and in competition with private importers. The Authority was self-financed, but received a modest grant from the Government for storage space, costs and establishment expenses. No firms other than the Authority purchased commodities for Oman's strategic reserves.

110. Crude oil and its derivatives were wholly-owned by the Government. As operator in the production of crude oil and natural gas, Petroleum Development Oman (PDO) exported crude oil on behalf of the Government. Processing into refined products was undertaken by Oman Refinery Company (ORC). The only product exported by ORC was long residue (fuel oil). ORC was a Government Commercial Limited Liability Company and the Government held a 60 per cent stake in PDO.

111. Notwithstanding Oman's contention otherwise, a member considered Oman's large State-owned firms engaging in trade in agricultural and petroleum commodities to be operating as State trading enterprises within the meaning of Article XVII and the Understanding, and sought information to evaluate this issue and Oman's pledge to supply information on the trade operations of these agencies. This member also noted a reluctance to permit competition in the provision of port services, and therefore suggested that the Port Authority be considered a State-trading enterprise.

112. The representative of Oman replied that Oman would notify the Public Authority for Stores and Food Reserves, Petroleum Development Oman (PDO) and the Oman Refinery Company (ORC) as State-trading enterprises in terms of Article XVII of the GATT 1994. Oman would not notify the Port Authority as the Port Authority did not engage in importation or exportation of goods. However, Oman would agree to apply the provisions of Article VIII of the GATS to the Port Authority.

113. A member sought a statement from Oman regarding the status of PAMAP, and Oman's agreement that PAMAP be notified as a State-trading enterprise if PAMAP continued to operate at the time of conclusion of Oman's accession negotiations. In reply, the representative of Oman confirmed that his Government had identified the trading activities of PAMAP as subject to the provisions of Article XVII of the GATT 1994. PAMAP was slated for privatization, and in the event that PAMAP remain in operation when Oman joins the WTO, Oman will notify it as a State trading enterprise. He also confirmed that Oman will eliminate any trade restrictions or other measures inconsistent with the WTO managed by PAMAP and other State-owned trading companies.

114. The representative of Oman confirmed that it was the intent of his Government to eventually eliminate its State trading rôle. He further confirmed that after accession to the WTO, Oman would observe the provisions of Article XVII of the GATT 1994, the WTO Understanding on that Article, and Article VIII of the GATS regarding State trading, in particular abiding by the provisions for notification, non-discrimination, and the application of commercial considerations for trade transactions. The Working Party took note of these commitments.

Free zones, special economic areas

115. The representative of Oman said that the Sultanate had no free zones or free economic zones.

116. The representative of Oman confirmed that if Oman established any free zones or special economic areas, it would administer any such areas in compliance with WTO provisions, including those addressing subsidies, TRIMs and TRIPS, and that goods produced in these zones under tax and tariff provisions that exempt imports and imported inputs from tariffs and certain taxes would be subject to normal customs formalities when entering the rest of Oman including the application of tariffs and taxes. The Working Party took note of this commitment.

Government procurement

117. The representative of Oman said that the main legal instruments relating to government procurement were the Government Tender Regulations issued by Royal Decree No. 86/84 of 28 October 1984, and the Unified Rules Granting Preferences in Government Purchases to the National Products and the Products of GCC Origin (Ministerial Decision No. 18/87). Public tendering was required for all purchases exceeding RO 10,000 by Ministries, Government Departments and Agencies, Public Corporations, and companies in which the Government held not less than 51 per cent of the shares (except by Ministry of Defence and Defence Forces). Government procurement was supervised by a high-level Tender Board, an independent authority not attached to any Ministry or Department. The Board announced, processed and awarded all contracts worth RO 250,000 or more. The Tender Board was assisted by various tender committees. Contracts for government purchases of less than RO 250,000 were announced, examined and awarded by internal tender committees within Ministries. Local government agencies fell within the jurisdiction of the Tender Board, while State enterprises and utilities - except for electricity, water and transportation enterprises - had their own procedures and tender committees. Oman did not collect statistics on government procurement.

118. He recalled that four categories of tender procedures had been established; limited tenders, local tenders, international tenders and general tenders. Limited tenders were applied for goods or works of highly specialized nature, and were open to participation by companies pre-qualified by the concerned Ministry or Department. Important pre-selection criteria were past performance and experience, competent staff, and the financial standing of the company. Local tenders were open to bidders and companies enrolled in the Commercial Register and listed by the Tender Board. International tenders were subject to world-wide bidding. Successful bidders were required to enrol in the Commercial Register within one month of the award of the contract. General tenders were announced with the objective of soliciting the best offer, and could be advertised nationally or internationally. Rules required tender notices to be published in local newspapers and in the Official Gazette, and they were also announced on radio and television. Tender opportunities were published in Arabic and English. Contract award notices were not published. Procedures for appeal were specified in the Tender Law and regulations.

119. The representative of Oman said that various methods were used in the evaluation of bids, and price was not the only criterion. Royal Decree No. 64/84 and the Unified Rules required preference to be given to products of Omani origin. The preference margin amounted to 10 per cent

compared to the price of similar foreign products. If products of Omani origin were unavailable, or did not conform to technical specifications, products of GCC origin would be preferred to foreign products. In this case, the preference margin amounted to 5 per cent.

120. Referring to on-going work in the WTO to identify elements of discipline to ensure transparency in government procurement, some members asked Oman to explain how it ensured the transparency of procedures and government procurement practices such as the publication of opportunities and procedures for participation in procurement, qualification of suppliers, conditions to gain contracts and the procedures enabling suppliers to challenge the Government's decision. A member sought Oman's accession to the Agreement on Government Procurement and encouraged Oman to present an initial offer for an entity list upon accession to the WTO.

121. The representative of Oman confirmed that, upon accession to the WTO, Oman would initiate negotiations for membership in the Agreement on Government Procurement by tabling an entity offer. He also confirmed that, if the results of the negotiations were satisfactory to the interests of Oman and the other members of the Agreement, Oman would complete negotiations for membership in the Agreement within a year of accession. The Working Party took note of these commitments.

Transit

122. The representative of Oman said that transit of goods through the territory of the Sultanate of Oman was allowed without any discrimination as to the origin of the goods. However, customs had the right to inspect goods to ensure that arms, ammunition and narcotics would not be transported through Oman. Goods in transit were not subject to any duty.

Agricultural policies

123. The representative of Oman said that during the period 1994 to 1996 his Government had not maintained direct or indirect import substitution policies with respect to agricultural products. Oman encouraged the agricultural sector by providing infrastructure facilities such as irrigation and agricultural extension services. Extension services were only for experimental and demonstration purposes, and commodities produced under such programmes were not marketed commercially. The Government undertook pest and disease control measures, including aerial spraying and plant quarantine. The Ministry of Agriculture offered guidance and consultancy services to the private sector, and aimed at enhancing product quality and modernizing agricultural research and extension services. The Government provided technical and economic feasibility studies for agro-industry, poultry, date processing and other projects. No subsidies were granted to farmers, but the Government supported the introduction of innovations in all aspects of agricultural work. Selected farms, comprising no more than 1 per cent of the total number of farms and 0.9 per cent of the total acreage, received inputs such as new seed varieties, fertilizers and chemicals free of charge, served as examples for other farmers to improve crop production. Oman did not provide specific export subsidies on agricultural products. As with other sectors, agriculture was no longer eligible for export insurance and export financing due to the abolishment of the Export Guarantee and Financing Unit (EGFU).

124. As regards domestic support reduction commitments, the Working Party agreed that Oman could have recourse to Article 6.2 and Article 6.4(b) of the Agreement on Agriculture upon accession. As regards export subsidies, the representative of Oman confirmed that Oman would not introduce any export subsidies within the context of Part V of the Agreement on Agriculture after accession.

125. The representative of Oman confirmed that Oman had eliminated all import bans and quantitative restrictions on agricultural products (such as on eggs, milk, fruit and vegetables) through Ministerial Decree No. 20/2000 and Ministerial Decision No. 38/2000.

126. Oman's commitments on market access, domestic support and export subsidies for agricultural products are in the Schedule of Concessions and Commitments on Goods annexed to Oman's Protocol of Accession to the WTO.

Trade in civil aircraft

127. A member requested Oman to adhere to the WTO Agreement on Trade in Civil Aircraft and adopt the zero level tariffs on civil aircraft and parts of civil aircraft provided for in the Agreement from the date of accession.

128. The representative of Oman stated that, in order to become acquainted with the agreement, Oman will become an observer in the agreement upon accession and will join within three years of accession, or at the time it eliminates tariff duties on imports of aircraft or aircraft parts for any member of the Agreement on a preferential basis, which ever comes first. The Working Party took note of these commitments.

Textiles regime

129. The representative of Oman said that certain textile and clothing items were subject to voluntary export restraints under bilateral agreements with the United States and Canada.

130. The representative of Oman stated that the quantitative restrictions on imports of textiles and clothing products originating in Oman between Oman and WTO members that were in force on the date prior to the date of accession of Oman to the WTO should be notified to the Textiles Monitoring Body (TMB) by the Members maintaining such restrictions and would be applied for the purposes of Article 2 of the Agreement on Textile and Clothing. He said that the provisions of that Article, in particular paragraphs 13 and 14 thereof, would apply in stages in respect of base levels and growth rates from the date of Oman's accession. The Working Party took note of this commitment.

TRADE-RELATED INTELLECTUAL PROPERTY REGIME

131. The representative of Oman said that his Government was determined to protect intellectual property rights within its jurisdiction and meet its international obligations. Oman had become member of the World Intellectual Property Organization in February 1997. Oman had ratified its accession to the Paris and Berne Conventions in September 1998 (by Royal Decree No. 63/98), and would consider joining the Patent Co-operation Treaty. The Ministry of Commerce and Industry was responsible for policy formulation and implementation in respect of trademarks, patents and copyrights and related rights. The Ministry cooperated with other relevant Ministries such as the Ministry of the National Heritage and Culture and the Ministry of Information in the implementation of copyright legislation. Oman extended national treatment and MFN treatment to foreign nationals in these areas. Oman did not grant preferential treatment to any country in the area of intellectual property. Fees were charged equally for equal work. Members of the Working Party provided comments on Oman's draft legislation implementing its WTO obligations under the TRIPS Agreement, and Oman pledged to incorporate these comments in the final enacted legislation.

132. The representative of Oman said that copyright and related rights were protected under the Law for the Protection of Copyrights, issued by Royal Decree No. 47/96. The Copyright Law provided the rights for financial utilisation of the material up to 50 years after the death of the author. The period was also applicable to joint authorship material. For films, applied art works, photographs, publication under pseudonym and compilations by juristic persons the copyright protection period ended 25 years after the first date of publication. Article 8 of the Law would be revised to extend the term of protection for copyrighted works owned by legal entities to 50 years.

Article 2 of the Law covered protection of the rights of performers, producers of phonograms and broadcasting organizations, but the Law would be suitably amended for this purpose. Sound recordings, data base compilations and computer programs were protected as literary works. The Law contained no provision on compulsory licensing. In the public interest and against fair compensation, the Government could decide or publish a compilation not published by the heirs or successors of the author within six months following an official request. The Law contained a general provision on rental rights, but no detailed provision on rental rights for computer programs and cinematographic works. A Copyright Office was under establishment in the Ministry of Commerce and Industry.

133. The representative of Oman added that Oman was amending its Copyright Law. Revisions included *inter alia* providing a period of protection of 50 years for films, and radio and television broadcasts, and national treatment for foreign works. A revised and amended draft Copyright Law was provided to the Working Party for review (documents WT/ACC/OMN/24 and 25), and was promulgated by Royal Decree No. 37/2000.

134. The Trademarks Law of 1987 governed the registration and protection of trademarks. The owner of a trademark applied to the Ministry of Commerce and Industry for registration. The period of protection was ten years, and a registration could be renewed indefinitely. Registration was sufficient to notify potential infringers of the owner's exclusive right. The Law contained no provision protecting well-known marks, but its Article 2 would be amended to provide such protection. In the interim, a well-known mark was refused registration if another party wanted to register the same mark in its name, and the owner of a well-known mark could stop the use of such a mark by an infringing person pursuant to Articles 31 to 34 of the Trademarks Law. The owner of a well-known mark could prevent the entry into Oman of infringing goods provided the mark was registered in Oman. The Trademarks Law would be amended to provide for civil remedies against infringement and counterfeit use to owners of unregistered well-known marks. A registration could be cancelled for trademarks not used for five consecutive years, unless the trademark owner submitted a justification, such as reasons beyond his control, for not using it. The application for registration of a trademark cost RO 25. The owner of a registered trademark had the sole right to produce, import or distribute the trade-marked goods and the right to prevent any other person from using the trade mark without permission. The holder had the right to assign or licence a trademark; such assignment would need to be recorded. Amendments to the Trademarks Law to bring the Law into full conformity with the TRIPS Agreement were submitted to the Working Party for review (documents WT/ACC/OMN/24 and 25), and was promulgated by Royal Decree No. 38/2000.

135. The representative of Oman said that Oman participated in the Unified Patent System of the Gulf Cooperation Council. The GCC Secretariat had examined the conformity of the GCC patent regulations with the provisions of the TRIPS Agreement in consultation with WIPO and WTO and had taken note of deficiencies with regard to compliance with the WTO Agreement on TRIPS. The GCC Patent Law had subsequently been approved by the 20th Session of the Supreme Council of the GCC in November 1999 and would be revised to meet WTO norms. A joint Patent Office of the GCC countries had been located in Riyadh (Saudi Arabia) and had been accepting patent applications since 1 October 1998. Oman intended to use the GCC Patent Office and the GCC Unified Patent System to provide patent protection in accordance with the WTO Agreement on TRIPS after the GCC system fully adopted provisions consistent with the requirements of the WTO Agreement on TRIPS. The GCC Patent Protection system in its current form had been formally recognized as Oman's patent Law by Ministerial Decision 14/2000 on Patent Protection, which also included provisions to ensure Oman's full compliance with the TRIPS Agreement, including eliminating any discrimination in the enjoyment of patent rights against imported products. Subsequently, Oman issued Royal Decree No. 82/2000 implementing its own patent law and establishing a Patent Office administered by the Ministry of Commerce and Industry. Oman would establish a patent confirmation system to assist the development of TRIPS-consistent patent protection in Oman and, consistent with its membership in the Paris Convention, intended to join the international Patent Cooperation Treaty operated under the

auspices of WIPO by 31 December 2000. Patentability would be extended to new inventions and innovative ideas that could be manufactured and were not contradictory to the provisions of Islamic Law or the rules of conduct. Excluded from patentability were discoveries, scientific theories, and mathematical methods; performing purely mental acts; and methods of surgical or therapeutic treatment or diagnosis applied to human or animal body with the exception of products used in any of these methods. Patent protection to pharmaceutical products, agricultural chemicals and other inventions would be provided in accordance with Article 2 and Article 3 of Oman's Patent Law and in full conformity with Oman's obligations under the WTO Agreement on TRIPS from the date of accession.

136. The terms of a patent would be valid for at least 20 years from the date of grant. Normally, a patent would need to be exploited on a sufficient industrial scale in the GCC States within two years from the date of grant. The Royal Decree establishing Oman's patent regime confirms that importation could meet the working requirement. It also provides that decisions taken on patents by Oman are subject to administrative review and right of appeal within provisions already established for the Commercial Courts. Requests for a compulsory licence for an unworked patented invention would be granted by the Ministry of Commerce and Industry provided the applicant could prove his ability to use the invention industrially, and against fair compensation to be paid for the patent. The Government could also authorize one of its agencies, in the public interest and against payment of fair compensation, to exploit a patent without the consent of the patent owner, based on the same criteria. Such a decision could be appealed. The patent owner could only assign or transfer a patent right to a third party in conjunction with all the elements of the business. A licence to perform all or some of the acts of exploitation of a patent should be made in writing, signed by both parties, approved by the official authority in a GCC country and registered within the Ministry of Commerce and Industry against payment of the prescribed fee. Oman had also promulgated domestic laws for enforcement of patents recognized by Oman, as provided for in Royal Decree No. 82/2000.

137. The representative of Oman said that Oman was preparing laws on the protection of trademarks; geographical indications; industrial designs; undisclosed information, including trade secrets and test data; and layout-designs of integrated circuits. Draft laws were submitted to the Working Party for review (documents WT/ACC/OMN/24 and 25) and subsequently promulgated by Royal Decree – Royal Decree No. 39/2000 issuing the Law on Industrial Designs, Royal Decree No. 40 promulgating the Law on the Protection of Geographical Indications, and Royal Decree No. 41/2000 issuing the Law on Layout-Designs (Topographies) of Integrated Circuits. Control of abuse of anti-competitive practices was ensured through Royal Decree No. 38/2000 promulgating the Law on Trade Marks, Trade Information, Trade Secrets and Protection of Trade against Illegal Competition.

138. Regarding enforcement, the representative of Oman said that copyright violations were punishable by imprisonment up to two years and/or a fine not exceeding RO 3,000, but the Copyright Law and other Omani legislation contained no detailed provisions on enforcement. Intellectual property owners could initiate complaints of infringement directly with judicial authorities according to Articles 18 and 32 of the Trademarks Law and Article 15 of the Copyright Law. The courts could order confiscation of pirated copies and materials as well as closure of the premises of the offenders. Violation of a trademark was punishable by imprisonment up to three years or a fine not exceeding RO 500. The Registrar had no role in infringement actions. Goods in violation of a trade mark could be confiscated and destroyed, and preventive measures against importation and distribution of such goods were laid down in the Trademarks Law (Articles 32-34). Civil judicial procedures were not elaborated in detail in the intellectual property laws of Oman. Aggrieved parties in intellectual property right disputes had recourse to the Commercial Court. At present, judicial authorities did not have the authority to impose provisional measures. He confirmed that Customs had the legal authority to detain and/or seize suspect goods at ports of entry, suspend the release of imported counterfeit and pirated goods and confiscate and destroy infringing goods. Oman had received

comments from the Working Party on the consistency of its enforcement provisions with TRIPS requirements, and proposed a new Law on Enforcement, including border measures, to bring its practice into line with the requirements of the WTO Agreement on TRIPS. As necessary, Oman would promulgate additional revised legislation prior to accession to ensure full consistency with WTO.

139. An overview of Oman's intellectual property legislation, ongoing work and planned activities is reproduced in Table 4.

140. The representative of Oman stated that Oman would apply fully all the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights from the date of accession to the WTO, without recourse to any transitional period. The Working Party took note of this commitment.

POLICIES AFFECTING TRADE IN SERVICES

141. The representative of Oman said that the Ministry of Commerce was responsible for matters related to most business services and professional services, insurance, tourism and travel and engineering and had jurisdiction over matters relating to commercial presence and foreign investment in services enterprises. Other institutions with responsibilities related to services included the Central Bank of Oman and the Ministry of Finance (financial services), the Ministry of Communications (telecommunication services), the Ministry of Housing and Transport (civil aviation and land and sea transportation), the Ministry of Health (medical services), the Ministry of Education (educational services) and the Ministry of Social Affairs, Labour and Vocational Training (movement of natural persons). Major legislation in the services area included the Banking Law, the Insurance Law, the Law on Organization of Engineering Consultancy Offices and the Commercial Agency Law.

142. Oman maintained no restrictions on international transfers and payments for current services-related transactions, or capital receipts or payments by residents and non-residents, and had not established any special aids, grants, subsidies, tax incentives or promotion schemes directly affecting trade in services. No specific safeguard measures applied to trade in services. There were no limitations on the number of foreign service suppliers, on the total value of service transactions or assets, or on the total number of service operations or total quantity of service output, except for services sectors reserved for the State. The Government was the exclusive supplier of air transport, television and radio, postal services, basic telecommunications and public utilities such as water and electricity.

143. Oman maintained no restrictions on cross-border supply and consumption abroad, but all business services were subject to limitations on commercial presence and movement of natural persons. MFN treatment applied to services providers from all countries, except for GCC companies, which were treated on par with Omani companies, per the description of the GCC regional trading arrangement. Foreign workers obtained work permits from the Ministry of Social Affairs, Labour and Vocational Training. The Labour Law of 1973 stipulated that priority be given to Omani labour in employment. The Ministry had set targets for Omanization to be achieved in certain services sectors by the end of 1997, notably in banking (85 per cent); transportation, storage and communication (60 per cent); finance, insurance and real estate (45 per cent); hotels and restaurants (30 per cent); wholesale and retail trade (20 per cent); and construction services (15 per cent). Work permits for foreign nationals were issued to companies making satisfactory progress in achieving the required targets. A foreign worker also needed to obtain a residence permit from the Royal Oman Police. Oman confirmed that these commitments will be implemented in accordance with Oman's services schedule.

144. The Central Bank of Oman had imposed conditions on the opening of bank branches in its Circular BM/748 of 8 January 1995, but Oman agreed to eliminate several of these as part of its

accession to the WTO. Upon accession to the WTO, a foreign bank will have the right to open up to four branches in the Governorate of Muscat without restriction. The restriction applied to both Omani and foreign banks. Subject to relevant prudential regulations, all banks, foreign or Omani, will be allowed complete freedom to establish branch offices in other localities. New insurance companies should be established in the form of a joint-stock company with at least 51 per cent Omani ownership. Foreign firms could broker, deal and underwrite securities and manage assets provided they were licensed by the Muscat Securities Market. Licenses were issued within two months upon receipt of a completed application. Applications would only be accepted from commercial companies confining their activity to securities business. In addition, conditions had been stipulated in relation to the capital of the company, competence and experience of the company's management, and its founders and the board of directors (criminal record/bankruptcy proceedings). No foreign securities firm had obtained a licence thus far.

145. Foreign lawyers could provide consultancy services on home country law, third country law and international law in Oman only by establishing a joint-venture company with an Omani partner. Foreign participation in the venture could not exceed 49 per cent. A foreign lawyer could provide all types of legal services relating to practice of home country law and international law, but he could not appear in an Omani court.

146. The representative of Oman stated that Oman may require companies with more than 70 per cent foreign equity to pay a higher rate of income tax than wholly Omani-owned companies. Members of the Working Party expressed deep concern regarding this limitation. The representative of Oman confirmed that Oman was studying its tax code to further narrow discrimination against foreign services suppliers with a view to eliminating it by 1 January 2003.

147. Asked whether the GCC could be considered a full-fledged free trade area in services, the representative of Oman said that GCC countries were working towards an Economic Integration Agreement on Services. The GCC Agreement provided the framework for liberalization of trade in services taking into account the general requirements of Article V of the GATS. Currently, the sectors of banking, health, education, professional services, computer and related services, construction and related engineering services, tourism and travel-related services were under the process of liberalization among the members of the GCC. Oman and the other GCC members intended to bring many other service sectors under the GCC framework within a reasonable period of time.

148. Oman's Schedule of Specific Commitments on Services is annexed to its draft Protocol of Accession reproduced in the Appendix to this Report (see paragraph 158 below). This Schedule of Specific Commitments on Services contains the legally binding market access commitments of Oman in respect of services.

Transparency

Publication of information on trade

149. A member requested that Oman describe Oman's legislative basis for meeting the transparency requirements of Article X of the GATT and other provisions of the WTO, including reference to legal requirements that all laws and other acts related to trade would be published in the Official Journal promptly and no law, rule, etc. related to international trade would become effective prior to such publication. In reply, the representative of Oman said that he saw no impediment to the fulfilment of WTO obligations, including Article X, on transparency.

150. The representative of Oman confirmed that Oman would implement fully Article X of GATT 1994, Article III of the GATS and other transparency requirements in WTO Agreements

requiring notification and publication. Oman's legal basis for meeting the transparency requirements of the WTO was Article 74, Chapter Seven of Sultani Decree No. 101/96, promulgating the Basic Statute of the State, which stipulated that Laws be published in the official gazette within two weeks of their issue. Laws entered into force on the date of their publication, unless another date was specified in the Law. He confirmed that all laws, regulations, judicial decisions and administrative rulings of general application, and agreements affecting international trade policy were published in the Official Gazette. The Working Party took note of this commitment.

Notifications

151. The representative of Oman said that Oman would submit all initial notifications required by any Agreement constituting part of the WTO Agreement according to the schedule in Table 5 attached to this report. Any regulations subsequently enacted by Oman which gave effect to the laws enacted to implement any Agreement constituting part of the WTO Agreement would also conform to the requirements of that Agreement. The Working Party took note of this commitment.

TRADE AGREEMENTS

152. The representative of Oman said that Oman maintained bilateral trade and economic agreements with many Arab and non-Arab countries. These agreements were of general goodwill nature, based on MFN treatment. Oman did not participate in the Convention for Facilitating and Developing Trade Exchanges Among Arab States, but Oman had joined the decision of the Arab League of 19 February 1997 to establish an Arab Free Trade Area within ten years starting from 1 January 1998. Oman was reducing its tariff *vis-à-vis* other members of the Arab Free Trade Area in accordance with the Decision, and had accordingly reduced its tariffs by an additional 10 per cent on 1 January 1999, and a further 10 per cent on 1 January 2000.

153. Together with Saudi-Arabia, Bahrain, Kuwait, Qatar and the United Arab Emirates, the Sultanate of Oman had formed the Gulf Cooperation Council. The GCC countries had signed a Unified Economic Agreement in November 1981 and established a free-trade area among themselves in 1983. The GCC Free Trade Area Agreement had been notified to the GATT by Kuwait in 1982.

154. All imports from Gulf Cooperation Council countries were exempt from duty within the framework of the GCC free trade area. Goods of GCC origin circulated free of tariffs and other restrictions among GCC members. The Unified Economic Agreement encouraged joint-venture projects, and aimed at harmonized development plans, a common investment policy, coordinated financial and monetary policies and labour market integration. Negotiations on the establishment of a common external tariff among GCC countries were well advanced. In November 1999, the 20th Session of the Supreme Council of the GCC had decided that a customs union be established by 2005 with tariff rates at 5.5 per cent for basic commodities and 7.5 per cent for other commodities. However, several ancillary issues, most notably how the GCC states will apportion the tariff revenues, remain to be resolved. Article 8 of the Agreement, which stipulated that member countries agree on rules ensuring national treatment for GCC nationals regarding freedom of movement, work and residence, right of ownership and freedom to exercise economic activity, also concerned services activities, but did not, in his view, constitute a full-fledged free trade area in services.

155. Referring to the Unified Economic Agreement between GCC countries, a member noted that GATT Article XXIV provided that customs unions or a free trade should be used to facilitate trade between constituent territories and not to raise barriers to the trade of the other contracting parties with such territories and that Article XXIV required customs unions and free trade areas to eliminate duties and other restrictive regulations of commerce on substantially all trade. In reply, the representative of Oman said that Oman would notify the Arab League Free Trade Area and the GCC Customs Union to the respective Councils on Trade in Goods and Trade in Services.

156. The representative of Oman stated that his Government would observe the provisions of Article XXIV of the GATT 1994 and Article V of the GATS in its trade agreements, and would ensure that the provisions of these WTO Agreements for notification, consultation and other requirements concerning free trade areas and customs unions of which Oman was a member were met from the date of accession. The Working Party took note of these commitments.

CONCLUSIONS

157. The Working Party took note of the explanations and statements of Oman concerning its foreign trade regime, as reflected in this Report. The Working Party took note of the commitments given by Oman in relation to certain specific matters which are reproduced in paragraphs 25, 32, 40, 49, 51, 57, 64, 67, 73, 77, 81, 88, 96, 97, 103, 105, 107, 114, 116, 121, 128, 130, 140, 150, 151 and 156 of this Report. The Working Party took note that these commitments had been incorporated in paragraph 2 of the Protocol of Accession of Oman to the WTO.

158. Having carried out the examination of the foreign trade regime of Oman and in the light of the explanations, commitments and concessions made by the representative of Oman, the Working Party reached the conclusion that Oman be invited to accede to the Marrakesh Agreement Establishing the WTO under the provisions of Article XII. For this purpose, the Working Party has prepared the draft Decision and Protocol of Accession reproduced in the Appendix to this Report, and takes note of Oman's Schedule of Specific Commitments on Services (document WT/ACC/OMN/26/Add.2) and its Schedule of Concessions and Commitments on Goods (document WT/ACC/OMN/26/Add.1) that are annexed to the Protocol. It is proposed that these texts be adopted by the General Council when it adopts the Report. When the Decision is adopted, the Protocol of Accession would be open for acceptance by Oman which would become a Member thirty days after it accepts the said Protocol. The Working Party agreed, therefore, that it had completed its work concerning the negotiations for the accession of Oman to the Marrakesh Agreement Establishing the WTO.

ANNEXES

ANNEX 1

Laws, Regulations and Other Information Provided to the Working Party by the Sultanate of Oman

- Basic Components and Main Indicators of the Fifth Five-Year Plan (1996-2000);
- Commercial Business Laws of Oman (Ministry of Commerce and Industry);
- Royal Decree No. 55/90 of 18 Dhu al-Hijja 1410 A.H. (11 July 1990) Commercial Law;
- Royal Decree No. 102/94 of 11 Jumada 1, 1415 A.H. (16 October 1994) Foreign Capital Investment Law;
- Customs Management Decree of 1978 (Directorate General of Customs, Royal Oman Police);
- Import Regulations Effective in the Sultanate of Oman;
- Draft Ministerial Decision Abolishing the Import Quotas on Eggs, Milk, Fruit and Vegetables;
- Draft Ministerial Decision on Import Licensing Procedures;
- Draft Ministerial Decision No. 99 on Import Regulations;
- Law on Customs Valuation;
- Rules on Customs Valuation;
- Draft Rules on Customs Valuation;
- Ministerial Decree on Rules of Origin;
- Draft Decree Cancelling Article 76 of the Customs Law (formerly Clause 4 of Article 19 of the Law on Establishment and Encouragement of Industry);
- A guide to the Financial Support for the Private Sector in the Fields of Industry and Tourism by the Directorate General of Industry, Ministry of Commerce and Industry;
- Royal Decree No. 1/79 of 4 January 1979 Law for the Organization and Encouragement of Industry;
- Principles and Procedures of Implementing the Agreement on Technical Barriers to Trade;
- Royal Decree No. 39/96 of 20 October 1976 incorporating the Directorate General for Specifications and Measurements (DGSM);
- Royal Decree No. 1/78 of 3 January 1978 On the Jurisdiction of the Directorate General for Specifications and Measurements (DGSM);
- Draft Ministerial Decree No. 99 establishing the Directorate General for Specifications and Measurements within the Ministry of Commerce and Industry;
- Code of Good Practice for the Preparation, Adoption and Application of Standards;
- Omani Quality Mark and Certificate of Conformity Regulations 2000;
- Royal Decree No. 74/90 of 29 September 1990 On the Calibration of Measuring Instruments;
- Ministerial Decree for the Establishment of an Enquiry Point at the Directorate General for Specifications and Measurements within the Ministry of Commerce & Industry;
- Framework for Updating Omani Standards Foodstuff;
- Ministerial Decree on Labelling Requirements on imported food and food products;
- Draft Ministerial Decree on Food Labelling and Safety;
- Draft Law for Plant Quarantine;
- Draft Decree Concerning the Law for Plant Quarantine;
- Draft Ministerial Decree on Animal Quarantine (SPS measure);
- Draft Decree Concerning the Law for Veterinary Quarantine;
- List of prohibited pesticides;
- Draft Decree Repealing Article 7 of the Royal Decree No. 7/82 Establishing Oman Refinery Company LLC;
- Directory of Preferential Treatment to National Industries - Products in Government Purchases;

- Royal Decree No. 47/96 of 21 Moharram, 1417 A.H. (8 June 1996) promulgating the Copyright Law;
- Draft Law on Copyright and Related Rights;
- Copyright Law and Related Rights;
- Royal Decree No. 86/87 of 12 Safar 1408 H. (5 October 1987) Law of Trademarks and Data;
- Draft Law on Trademarks and Registration Procedures;
- Patent Regulation of the Cooperation Council States (1993), Cooperation Council for the Arab States of the Gulf, Secretariat General;
- Draft Patent Law for Arab Gulf Cooperation Council (unofficial translation);
- Draft Ministerial Decision on Patent Protection;
- Draft Patents Law for the Sultanate of Oman;
- Draft Industrial Design and Patterns Law;
- Draft Law for the Protection of Integrated Circuits (Topographic) Designs;
- Draft Law for the Protection of Topographic Rights for Integrated Circuits;
- Draft Law for the Protection of Geographical Indications;
- Draft Law on the Protection of New Plant Varieties;
- Draft Law for Trade Marks and Trade Secrets and Protection from Illegal Competition;
- Draft Law on the Enforcement of Intellectual Property Rights including Border Measures for the Sultanate of Oman;
- The Banking Law of 1974;
- Royal Decree No. 12/79 of 22 Rabi al-Thani 1399 A.H. (21 March 1979) Insurance Companies Law;
- Royal Decree No. 53/88 of 6 Zu Qaida 1408 H. (21 June 1988) Law of Muscat Securities Market;
- Royal Decree No. 120/94 of 7 Rajab 1415 (1994) Law on Organization of Engineering Consultancy Offices; and
- Extract of Sultani Decree No. 101/96 Promulgating the Basic Statute of the State.

Table 1: List of Prohibited and Restricted Imports According to Schedule (1) of the Customs Law

HS Code	Description	WTO Justification
9301	Arms and Ammunitions: importation of arms and ammunitions shall be restricted to the Ministry of Defence and Royal Oman Police (ROP). No other party shall import the said items except after obtaining the prior permission of the ROP.	Article XX(b) of the GATT 1994 and XXI
9501	Toy arms and other devices which the Inspector General of Customs deems easily transformable into fatal arms shall not be imported without a prior licence from the ROP and provided that they shall not be turned into fatal arms.	Article XX(b) of the GATT 1994
3601	Fireworks and Explosives containing quantities of explosive substances deemed dangerous by the Inspector General of Customs shall be imported only subject to the consent of the ROP.	Article XX(b) and XXI(b)(i) of the GATT 1994
2208 2203	Alcohol and Beer: may be imported by the registered importers pursuant to the permit of the ROP	Article XX(a) of the GATT 1994
8526	Radio transmitting and receiving sets and wireless telegraph devices: may be imported after obtaining the approval of the General Telecommunications Organization	Article XX(b) of the GATT 1994 and XXI
4911	Pornography: import is prohibited	Article XX(a) of the GATT 1994
4902	Any newspaper, pamphlet, notice, book or photography containing materials meant to arouse violence against the Government: import is prohibited	Article XXI of the GATT 1994
4911	Receipts, counterfoils or any similar blank or incomplete documents: import is prohibited	Article XX(d) of the GATT 1994
7118	Paper money or forged currencies: import is prohibited	Article XX(d) of the GATT 1994
5907	Colour or silk fabrics or any other fabrics printed with imitations of paper money or promissory notes or securities of the Government of the Sultanate of Oman or any other country: import is prohibited	Article XX(d) of the GATT 1994
9307	Weapons (cold steel) or other tools designed or made in a way that conceals their reality and the possibility of using them or transforming them into knives, swords or other injurious tools: their importation is prohibited	Article XXI of the GATT 1994
6602	Sticks, guns (rifles) and any tool designed in a way that conceals its reality: their importation is prohibited	Article XX(b), XX(d) and XXI of the GATT 1994
1302	Any drugs or substances or articles or preparations declared harmful by the International Conference on Opium and Drugs: their importation is prohibited	Article XX(b) of the GATT 1994
1302	Hemp, its leaves, flowers, seeds, stems and any part thereof: their importation is prohibited	Article XX(b) of the GATT 1994
1302	Raw or processed opium: its importation is prohibited	Article XX(b) of the GATT 1994
1302	Daisy plant, its leaves, flowers, stems, seeds or any part thereof: its importation is prohibited	Article XX(b) of the GATT 1994

Table 2: Fees and Charges for Services Rendered by the Port Services Corporation

(a) Quay handling and storage charges:		
(i)	General cargo including bagged cargo other than foodstuff, medicines and animal feed.	RO 1,500 per Freight Ton (Freight Ton will be determined by weight or measurement which ever is higher).
(ii)	Foodstuff, medicines and animal feed	RO 1,000 per Freight Ton
(iii)	Iron and steel bars, pipes, tubes, channels, mesh, girders, sheets and angles	RO 2,000 per Freight Ton
(iv)	Plywood, hardboard, chipboard, blockboard, laminated board and other similar laminated wood products in crates	RO 2,000 per Freight Ton
(v)	Loose plywood	RO 3,000 per Freight Ton
(vi)	Packed timber	RO 2,000 per Freight Ton
(vii)	Loose timber	RO 3,000 per Freight Ton
(viii)	Unpacked vehicles, mechanical equipment, trailers and caravans	
	- under 2.5 tons, per unit	RO 10,000
	- 2.5 tons to under 5.0 tons, per unit	RO 20,000
	- 5 tons and over, per unit	RO 25,000
(ix)	Heavy lifts (5 tons and over, excluding vehicles and mechanical equipment)	RO 2,000 per Freight Ton
(x)	Bagged cement and hydrated lime	RO 1,200 per Freight Ton
(b) Demurrage (for import and export cargo);		
(i)	For the first 10 days after final discharge or before loading - for general cargo, foodstuff, medicines, iron and steel, timber and plywood.	Free
(ii)	For the first 7 days after final discharge or before loading - for cargo other than that in (i) above.	Free
(iii)	For 21 days after the free period:	
	- General cargo, foodstuff, medicines, iron and steel, timber and plywood	RO 0.300 per Freight Ton
	- Unpacked vehicles, mechanical equipment, trailers and caravans:	
	- under 5 tons, per unit	RO 4,900
	- 5 tons and over, per unit	RO 9,900
	- Bagged cement and hydrated lime	RO 0.200 per Freight Ton
(iv)	After 21 days of the free period:	
	- General cargo, foodstuff, medicines iron and steel, timber and plywood	RO 1,200 per Freight Ton
	- Unpacked vehicles, mechanical equipment, trailers and caravans:	
	- under 5 tons, per unit	RO 15,000
	- 5 tons and over, per unit	RO 30,000
	- Bagged cement and hydrated lime	RO 1,000 per Freight Ton

Note:

There are no overtime charges - for cargo deliveries or receipt of export cargo after the normal working hours, provided an advanced notice of 24 hours is given for this purpose.

If an advance notice of 24 hours is not given then overtime is charged at the rate of RO 0.500 for the services of one person per hour (or part thereof) subject to a minimum of 2 hours.

Table 3: List of Mandatory Omani Standards, to be reviewed during 2000-2003

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
1.	2/3/1978	6/99	1/1977	-	Precast concrete blocks	31 Dec. 2001
2.	2/3/1978	6/99	2/1982	-	Aggregates from natural sources for concrete	31 Dec. 2000
3.	2/3/1978	6/99	3/1977	777/1997	Cement flooring tiles and wood base materials	31 Dec. 2001
4.	2/3/1978	6/99	4/1978	-	Building sands from natural sources.	31 Dec. 2001
5.	26/10/1978	33/78	5/1978	-	Wheat flour 1*	31 Dec. 2000
6.	26/10/1978	33/78	6/1978	-	Methods of testing Wheat flour	31 Dec. 2000
7.	26/3/1980	20/80	7/1979	-	Ordinary Portland Cement.	31 Dec. 2000
8.	8/10/1984	47/84	44/1990	115/1989	Edible Soybean Oil 1*	31 Dec. 2000
9.	8/10/1984	48/84	43/1990	114/1989	Edible maize oil. 1*	31 Dec. 2000
10.	8/10/1984	49/84	46/1984	-	Compound animal feed. 2*	31 Dec. 2000
11.	8/10/1984	51/84	45/1984	19/1984	Permitted food additives in edible oils and fats	31 Dec. 2000
12.	8/10/1984	52/84	42/1984	-	High Calcium quicklime and hydrated lime.	31 Dec. 2001
13.	19/1/1985	25/85	64/1984	24/1984	Trimmed sizes of writing paper and certain classes of printed matter.	31 Dec. 2001
14.	19/1/1985	25/85	65/1984	25/1984	Sizes of folders and files manufactured from paper and board	31 Dec. 2001
15.	19/1/1985	25/85	66/1984	26/1984	Designation of primary and supplementary ranges for untrimmed sizes of paper	31 Dec. 2001
16.	19/1/1985	25/85	67/1984	27/1984	Methods of expression of dimensions of processed writing paper and certain classes of printed matter	31 Dec. 2001
17.	19/1/1985	25/85	68/1984	28/1984	Sizes of correspondence envelopes and pockets	31 Dec. 2001
18.	19/1/1985	25/85	69/1986	34/1984	Lead acid starter batteries used for motor cars and internal combustion engines	31 Dec. 2002
19.	19/11/1985	3/85	59/1984	10/1984	Dried milk 3*	31 Dec. 2000
20.	20/2/1999	21/99	63/1984	23/1984	Colouring matter used in foodstuffs	31 Dec. 2000
21.	19/1/1985	4/85	55/1984	6/1984	Commercial weights of medium precision from 1 gram to 50 kilograms.	31 Dec. 2001
22.	19/1/1985	4/85	57/1984	8/1984	Commercial weights of ordinary precision from 1 gram to 50 kilograms.	31 Dec. 2001
23.	19/1/1985	5/85	9/1984	18/1984	Non-alcoholic carbonated beverages	31 Dec. 2000
24.	19/1/1985	6/85	54/1984	5/1984	Self and semi-self indicating commercial balances of medium precision General safety requirements.	31 Dec. 2002
25.	19/1/1985	7/85	76/1986	41/1984	Motor vehicles-front and rear exterior protection device for passenger cars (bumpers...etc) and its method of test.	31 Dec. 2002
26.	19/1/1985	7/85	77/1986	42/1984	Motor vehicle – General safety requirements.	31 Dec. 2002
27.	19/1/1985	7/85	78/1986	48/1984	Motor vehicles – conformity certificates	31 Dec. 2002

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
28.	19/1/1985	8/85	51/1990	1/1990	The international system of units (SI) part 1: quantities and base, supplementary and derived units	31 Dec. 2001
29.	19/1/1985	8/85	52/1990	3/1990	The international system of units - part 3: selected examples of decimal multiples and sub-multiples of SI units and some of the units which may be used.	31 Dec. 2001
30.	19/11/1985	9/85	58/1984 (94)	9/1995	Labeling of prepackaged foodstuffs	31 Dec. 2000
31.	19/11/1985	9/85	61/1984	21/1984	Hygienic regulations for food plants and their personnel.	31 Dec. 2001
32.	12/2/1985	25/85	27/1984	11/1984	Non-alcoholic carbonated beverages –preliminary examination and determination of total acidity and sodium carbonate contents.	31 Dec. 2001
33.	12/2/1985	25/85	28/1984	12/1984	Non-alcoholic carbonated beverages-determination of carbon dioxide content.	31 Dec. 2000
34.	12/2/1985	25/85	33/1980	14/1984	Non-alcoholic carbonated beverages determination of phosphoric acid content.	31 Dec. 2000
35.	12/2/1985	25/85	53/1984	4/1984	Calibration methods for self and semi-self indicating commercial balances of medium precision	31 Dec. 2000
36.	12/2/1985	25/85	56/1984	7/1984	Calibration method for commercial weights of medium and ordinary precision	31 Dec. 2000
37.	12/2/1985	25/85	60/1984	16/1984	Physical and chemical methods for testing edible vegetable oils.	31 Dec. 2000
38.	12/2/1985	25/85	62/1984	22/1984	Method of test for colouring matter used in foodstuffs.	31 Dec. 2000
39.	12/2/1985	25/85	70/1986	35/1984	Methods of tests for lead acid batteries used for motor cars and internal combustion engines.	31 Dec. 2002
40.	12/2/1985	25/85	71/1986	36/1984	Motor vehicle -methods of test for passenger cars impact strength-part1: Frontal impact	31 Dec. 2002
41.	12/2/1985	25/85	72/1986	37/1984	Motor vehicles -method of test for passenger cars impact strength - part 2: moving barrier rear impact.	31 Dec. 2002
42.	12/2/1985	25/85	73/1986	38/1984	Motor vehicles -method of test for passenger cars impact strength - part 3: Side impact	31 Dec. 2002
43.	12/2/1985	25/85	74/1986	39/1984	Motor vehicle-method of test for passenger cars impact strength – part 4: Roof strength	31 Dec. 2002
44.	14/4/1986	30/86	83/1985	-	Storage type electric water heaters for household use	31 Dec. 2002
45.	20/2/1999	21/99	243/1984	-	Honey	31 Dec. 2000
46.	20/2/1999	21/99	79/1998	-	Pasteurized milk and pasteurized recombined milk 3*	31 Dec. 2000
47.	20/2/1999	21/99	80/1997	-	Blended edible vegetable oils. 1*	31 Dec. 2000
48.	20/2/1999	21/99	81/1997	-	Vegetable gee 1*	31 Dec. 2000

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
49.	20/2/1999	21/99	86/1998	-	Bottled natural mineral water 1*	31 Dec. 2000
50.	20/2/1999	21/99	88/1998	-	Dates 1*	31 Dec. 2001
51.	3/8/1986	68/86	85/1985	-	Unplasticized plastic pipes for drinking water (polyvinyl chloride), "UPVC")	31 Dec. 2001
52.	3/8/1986	68/86	91/1985	-	Safety matches GS 151	31 Dec. 2001
53.	3/8/1986	68/86	247/1985	151	Powder detergent	31 Dec. 2001
54.	3/8/1986	68/86	93/1994	-	Polyethylene bags for general purposes.	31 Dec. 2001
55.	31/8/1986	83/86	90/1985	-	Refined white sugar and white sugar 3*	31 Dec. 2000
56.	31/8/1986	83/86	95/1985	442/1994	Green coffee beans	31 Dec. 2000
57.	27/11/1986	113/86	101/1990 (94)	2/1990	The international system of units (SI) - part 2: Decimal multiples and sub-multiples of the SI units and rules for the use and writing their symbols	31 Dec. 2000
58.	27/11/1986	114/86	29/1984	13/1984	Non-alcoholic carbonated beverages – Determination of sulphur dioxide content.	31 Dec. 2000
59.	27/11/1986	114/86	102/1984	15/1984	Methods of sampling for edible oils and fats.	31 Dec. 2000
60.	27/11/1986	114/86	103/1984	17/1984	Methods of test for permitted additives in edible oils and fats-part 1.	31 Dec. 2000
61.	27/11/1986	114/86	104/1984	20/1984	Methods for the determination of contaminating metallic elements in foodstuffs	31 Dec. 2000
62.	27/11/1986	115/86	108/1986	32/1984	Methods of testing plastic conduits and fittings for electrical installations	31 Dec. 2000
63.	27/11/1986	115/86	109/1986	33/1984	Plastic conduits and fittings for electrical installations	31 Dec. 2001
64.	27/11/1986	116/86	110/1986	43/1984	Motor vehicles - Methods of test for gaseous pollutants emitted from gasoline engined vehicles- part 1: Determination of exhaust gaseous pollutants after gaseous pollutants after a cold start	31 Dec. 2002
65.	27/11/1986	116/86	111/1986	44/1984	Motor Vehicles - Method of test for gaseous pollutants emitted from gasoline engined vehicles Part 2: Determination of exhaust carbon monoxide at the idle speed	31 Dec. 2002
66.	27/11/1986	116/86	112/1986	45/1984	Motor vehicle-method of test for gaseous pollutants - part 3: Determination of evaporative emissions (hydrocarbons) from the fuel system using the trap method.	31 Dec. 2002
67.	27/11/1986	116/86	113/1986	46/1984	Motor vehicle-method of test for gaseous pollutants - part 4: Determination of evaporative emissions (hydrocarbons) from the fuel system using the enclosure method.	31 Dec. 2003

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
68.	27/11/1986	116/86	114/1986	47/1984	Motor vehicle-allowable limits of gaseous pollutants emitted to the atmosphere from gasoline engined vehicle.	31 Dec. 2003
69.	14/12/1986	119/86	89/1995 (85)	588/1995	Household water storage tanks made from galvanized mild steel sheets	31 Dec. 2003
70.	20/2/1999	21/99	118/1998	989/1998	Biscuits 1*	31 Dec. 2000
71.	20/2/1999	21/99	119/1998	-	Method of test for biscuits	31 Dec. 2000
72.	28/1/1987	11/87	123/1986	51/1986	Passenger car tyres-part 1: Nomenclature designation, marking , dimensions, load capacity and inflation pressure.	31 Dec. 2003
73.	28/1/1987	11/87	124/1986	52/1986	Passenger car tyres-part2: General requirements	31 Dec. 2003
74.	28/1/1987	11/87	125/1986	53/1986	Passenger car tyres-part 3: Method of test.	31 Dec. 2003
75.	2/2/1986	12/87	120/1986	-	Liquefied petroleum gas cylinders of capacities 48 and 108 litres	31 Dec. 2003
76.	26/3/1987	28/87	121/1995	585/1994	Ready-mixed concrete	31 Dec. 2002
77.	2/5/1988	32/88	147/1994	575/1995	Facial tissue – paper	31 Dec. 2002
78.	31/7/1988	55/88	149/1988 (94)	-	Refined palm Olein 3*	31 Dec. 2000
79.	29/1/1990	7/90	181/1989	-	Milk and water ices 1*	31 Dec. 2000
80.	13/8/1990	55/90	172/1989	96/1988	Motor vehicles-Method of testing safety belts	31 Dec. 2003
81.	13/8/1990	55/90	173/1989	97/1988	Motor vehicles – safety belts	31 Dec. 2002
82.	13/8/1990	55/90	174/1989	98/1988	Motor vehicles-flammability of interior materials and their testing methods	31 Dec. 2003
83.	13/8/1990	55/90	175/1989	99/1988	Road vehicles-sound signaling devices-technical specifications	31 Dec. 2003
84.	20/2/1999	21/98	198/1998	-	Chicken eggs 1*	31 Dec. 2000
85.	28/10/1990	78/90	192/1989	-	Steel nails for use in wood and wood base materials	31 Dec. 2003
86.	28/10/1990	78/90	193/1989	-	Methods of test for steel nails for use in wood and wood base materials	31 Dec. 2003
87.	28/11/1990	89/90	194/1990	-	Paints and varnishes – sampling	31 Dec. 2002
88.	28/11/1990	89/90	195/1994	443/1994	Paints and varnishes-supplying equipment.	31 Dec. 2002
89.	28/11/1990	89/90	196/1990	-	Paints and varnishes- Examination and preparation of samples for testing	31 Dec. 2002
90.	28/11/1990	89/90	197/1990	-	Paints and varnishes - Emulsion paints	31 Dec. 2002
91.	2/10/1991	110/91	161/1988 (96)	-	Fermented milks (Yoghurt-laban-labneh)	31 Dec. 2000
92.	24/11/1991	146/91	201/1990	118/1989	Requirements for filling, transport , handling and storage of liquefied petroleum gas cylinders.	31 Dec. 2002
93.	22/7/1992	111/92	222/1991	-	Steel wires for fences	31 Dec. 2002
94.	22/7/1992	111/92	223/1991	-	Barbed wires	31 Dec. 2002
95.	24/11/1991	146/91	224/1994	444/1994	Chain link fences-part 1: Requirements for materials, workmanship and erection	31 Dec. 2002

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
96.	25/9/1992	155/92	235/1992	145/1991	Motor vehicles-Methods of testing for pollutants emitted from heavy duty diesel engine vehicles part 1: Determination of exhaust gaseous pollutants	31 Dec. 2002
97.	14/7/1993	172/93	220/1991	-	Synthetic detergent, hand dishwashing liquid	31 Dec. 2002
98.	14/11/1993	253/93	255/1993	-	Liquid fuel dispensing pump and its verification	31 Dec. 2003
99.	13/1/1999	6/99	713/1994	522/1994	Toys-General safety requirements	31 Dec. 2002
100.	13/1/1999	6/99	767/1995	576/1995	Safety requirements of household and similar electrical appliances-Part 1: General requirements	Adoption of IEC 335-1
101.	13/1/1999	6/99	768/1995	577/1995	Toys - General safety requirements	31 Dec. 2002
102.	13/1/1999	6/99	769/1995	578/1995	Methods of testing toys - Part 2: Flammability test	31 Dec. 2000
103.	13/1/1999	6/99	771/1995	580/1995	Cotton sewing threads	31 Dec. 2002
104.	13/1/1999	6/99	179/1996	103/1996	Routine analytical cigarette smoking machine --Definitions and standard conditions.	31 Dec. 2000
105.	13/1/1999	6/99	610/1996	636/1996	Portable fire extinguishers-Part 3: Foam fire extinguisher	31 Dec. 2002
106.	13/1/1999	6/99	611/1996	637/1996	Portable fire extinguishers - Part4: Dry powder fire extinguishers	31 Dec. 2002
107.	13/1/1999	6/99	612/1996	638/1996	Methods of testing absorbent medical cotton wool	31 Dec. 2000
108.	13/1/1999	6/99	613/1996	639/1996	Absorbent medical cotton wool	31 Dec. 2002
109.	13/1/1999	6/99	614/1996	640/1996	Jams, jellies and marmalade 1*	31 Dec. 2000
110.	13/1/1999	6/99	615/1996	643/1996	Whole and ground niger needs 2*	31 Dec. 2001
111.	13/1/1999	6/99	616/1996	644/1996	Cigarette determination of total nicotine -free dry particulate matter using a routine analytical smoking machine.	31 Dec. 2000
112.	13/1/1999	6/99	617/1996	645/1996	Multi-purpose vehicles, trucks, buses and trailers tyres- Part1: Nomenclature, designation, dimensions, load capabilities and inflation pressures.	31 Dec. 2003
113.	13/1/1999	6/99	618/1996	646/1996	Multi-purpose vehicles, trucks, buses and trailers tyres-Part2: Testing methods	31 Dec. 2003
114.	13/1/1999	6/99	619/1996	647/1996	Multi-purpose vehicles, trucks , buses and trailers tyres-Part 3: General requirements	31 Dec. 2003
115.	13/1/1999	6/99	620/1996	648/1996	Polyester cotton fabric (65/35)	31 Dec. 2002
116.	13/1/1999	6/99	621/1996	649/1996	Methods of testing polyester cotton fabric 65/35	31 Dec. 2000
117.	13/1/1999	6/99	622/96	650/1996	Length measures for general use	31 Dec. 2003
118.	13/1/1999	6/99	639/1996	665/1995	Verification of medical thermometers with max. temperature device	31 Dec. 2002
119.	13/1/1999	6/99	117/1997	-	Methods of test for whole dates	31 Dec. 2000
120.	13/1/1999	6/99	221/1997	-	Methods of test for tea	31 Dec. 2000
121.	13/1/1999	6/99	633/1997	659/1997	Aerosol air freshener	31 Dec. 2002

Std. No.	Date of issue	No. of Min. Decree	OS No.	GS No.	Name of Standard	Review
122.	13/1/1999	6/99	634/1997	660/1997	Methods of testing aerosol air freshener	31 Dec. 2000
123.	13/1/1999	6/99	635/1997	-	Methods of test for cream	31 Dec. 2000
124.	13/1/1999	6/99	636/1997	662/1997	Fabrics for civilian tents.	31 Dec. 2002
125.	13/1/1999	6/99	637/1997	663/1997	Methods of testing fabrics for civilian tents.	31 Dec. 2000
126.	13/1/1999	6/99	638/1997	664/1997	Clinical thermometers "Mercury-in-glass, with maximum device".	31 Dec. 2002

Shelf Life:

1* Specified in G S 150.

2* Specified in the same standard.

3* Product should have production and expiry dates.

Table 4: Status of Legislation on Intellectual Property in Oman (June 2000)

	Area of TRIPS	Present Position and On-going Program	Future Programme
1	Trademarks	Trademark Law is in place since 1987 and is being implemented. Points of conformity and non-conformity of the existing law with the provisions of the TRIPS Agreement have been identified. Draft amended law has been prepared in consultation with WIPO. It has been examined, translated into English and submitted to WTO for comment.	Amendments to the Trademarks Law were promulgated by Royal Decree 38/2000, to bring the Law into full conformity with the provisions of the TRIPS Agreement.
2	Copyright and related rights	Copyright Law of Oman is in force since 1996 and is being implemented. Points of conformity and non-conformity of the existing law with the provisions of the TRIPS Agreement have been identified. Draft amended law has been prepared in consultation with WIPO and submitted to WTO for comment.	Amendments to the Copyright Law were promulgated by Royal Decree 37/2000, to bring the Law into full conformity with the provisions of the TRIPS Agreement.
3	Patents	Draft Ministerial Decree adopting the revised GCC Unified Patent System as the law of Oman together with the amendments bringing it into full conformity with the provisions of the TRIPS Agreement have been submitted to WTO for comment.	Ministerial Decree 14/2000 adopting the GCC Unified Patent System as the Law of Oman was issued on 23 February 2000.
4	Geographical Indications	Draft law on geographical indications of origin has been translated into English and submitted to WTO for comment.	A new law was promulgated by Royal Decree 40/2000.
5	Industrial Designs.	There is no law at present on industrial designs. A draft law prepared by WIPO has been examined, translated into English and submitted to WTO for comment.	A law on industrial designs in conformity with the provisions of the TRIPS Agreement was promulgated by Royal Decree 41/2000.
6	Plant Varieties	There is no law at present. A draft law has been prepared and submitted to WTO for comment.	A new law on protection of plant varieties will be promulgated by September 2000.
7	Layout Design of Integrated Circuits	There is no law at present. WIPO has provided a draft law which has been examined. It has been translated into English and submitted to WTO for comment.	A new law was promulgated by Royal Decree 41/2000.
8	Trade Secrets	No law at present. A draft addition to the Trademark Law has been prepared in consultation with WIPO.	A law was promulgated by Royal Decree 38/2000.
9	Abuse of Anti-Competitive Practices.	No law at present. A draft addition to the Trademark Law has been prepared in consultation with WIPO.	A law was promulgated by Royal Decree 38/2000.

	Area of TRIPS	Present Position and On-going Program	Future Programme
10	Enforcement	<p>The existing Trade Mark Law and the Copyright Law contain provisions on penalties for violation of the two Laws. Imprisonment up to two years and a fine not exceeding RO 3,000 for violations of Trade Marks Law. Also provisions to restrain the import and circulation of counterfeit goods, and for their confiscation and destruction. Imprisonment for two years and fine not exceeding RO 3,000 for Copyright piracy.</p> <p>Enforcement action against video piracy stepped up by conducting raids and closing establishments.</p>	<p>Amendments to the Civil and Criminal codes and to the Customs Law, in line with Articles 41 to 61 of the TRIPS Agreement will be promulgated in 2000.</p> <p>Training of staff responsible for administration and enforcement of IP laws will be undertaken in 1999 and 2000. Fuller implementation of Part III of the TRIPS Agreement will be ensured within the year 2000.</p>

Table 5: Notification Obligations of the Sultanate of Oman under the WTO Agreements

Sr. No	Notification Requirement	Type of Measure	Deadline	Format
1	Agreement on Implementation of Article VII of GATT 1994, Article 22.2	Changes in its laws/regulations and administrative arrangements (Concerning the languages of notification with respect to Article 22: Document to be issued by Committee on Customs Valuation).	One month after accession	No
2	Agreement on Implementation of Article VII of GATT 1994, Article 22	Notification of national legislation	One month after accession	No
3	Agreement on Implementation of Article VII of GATT 1994 Decision on checklist of issues(taken by the WTO Committee on 12 May 1995 and 25 April 1996)	Responses to the checklist of issues	One month after accession	No
4	Agreement on Implementation of Article VII of GATT 1994 Decision on the treatment of interest charges in the customs value of imported goods (G/VAL/5 para.A.3 adopted by the WTO Committee on 12 May 1995)	Date from which the Member will apply the Decision	One month after accession	No
5	Agreement on Implementation of Article VII of GATT 1994 Decision on the valuation of carrier media bearing software for data processing equipment (G/VAL/5 para.A.4 - adopted by the WTO Committee on 12 May 1996)	Date of application of the practice referred to in paragraph 2 of the Decision	One month after accession	No
6	Agreement on Agriculture, Article 18.2 - domestic support	Domestic support - Total Aggregate Measurement of Support	Upon accession	DS:1 and Appropriate Support Tables DS:
7	Agreement on Agriculture Article I 8.3 - domestic support	Domestic support - new or modified exempt domestic support measures	Upon accession	Dome
8	Agreement on Agriculture Article I 8.2 – export subsidies	Export subsidies-budgetary outlay and quantity reduction commitments; total exports	Upon accession	Export Subs Commit Tables ESES:2Supporting
9	Agreement on Implementation of Article VI of the GATT 1994, Article 16.5	Investigations: authorities competent to initiate and conduct investigations referred to in AIA VI Article I 6.5and domestic procedures governing the initiation and conduct of such investigations	Six months after accession	G/ADP/
10	Agreement on Implementation of Article VI of the GATT 1994, Article 18.5	Laws/regulations and changes thereto, including changes in the administration of such laws (concerning the languages of notification under Article 18 <u>5</u> see document G/ADP/N/I)	Six months after accession	G/ADP/Nsu ppl
11	Agreement on Preshipment Inspection, Article 5 - first time	Laws/regulations by which the Agreement is put into force for the Member concerned, as well as any other laws/ regulations relating to preshipment inspection	Upon accession	No

Sr. No	Notification Requirement	Type of Measure	Deadline	Format
12	Agreement on Subsidies and Countervailing Measures, Article 25.1 annual; GATT 1994, Article XVI: 1/ annual	Any subsidy as defined in ASCM Article 1:1 which is specific within the meaning of ASCM Article 2 as well as any other subsidy which causes increased exports or decreased imports within the meaning of GATT 1994, Article XVI:1	Two months after accession	G/SC
13	Agreement on Subsidies and Countervailing Measures, Article 25.12	Authorities competent to initiate and conduct countervailing duty investigations referred to in ASCM Article I and domestic procedures governing the initiation and conduct of such investigations.	Six months after accession	G/SCM/
14	Agreement on Subsidies and Countervailing Measures, Article 28.1	Subsidy programmes which are inconsistent with the provisions of the ASCM	One month after accession	PC/IP/Annex
15	Agreement on Subsidies and Countervailing Measures, Article 29.3	Subsidy programmes falling within the scope of ASCM Article 3	One month after accession	PC/IP Annex
16	Agreement on Subsidies and Countervailing Measures, Article 32.6	Laws/regulations and changes thereto, including changes in the administration of such laws (concerning the languages of notification for Article 32.6, see document G/SCM/N/I)	6 months after accession	PC/IP/Annex
17	Understanding on Balance-of-Payments Provisions of the GATT 1994	Balance-of-payment restrictions; consolidated notification of laws/regulations, including all changes in laws, regulations, policy statements or public notices, for examination by Members.	Upon accession	Under consideration the Com
18	Agreement on Trade-Related Investment Measures, Article 5.1	Trade-related investment measures (TRIMs) introduced 180 days or more before the date of entry into force of the WTO Agreement which are inconsistent with the provisions of Article III or Article XI of GATT 1994 and not justified under exceptions to GATT	Upon accession	G/TRI
19	Agreement on Import Licensing Procedures, Article 1.4(a)	Names of publications in which rules and information relevant to the ILP Agreement are published; copies of publications	One month after accession	No
20	Agreement on Import Licensing import licensing Procedures, Article 7.3	Replies to questionnaire on procedures	Two months after accession	No
21	Agreement on Import Licensing Procedures, Article 8.2(b)	Laws/regulations and administrative procedures and changes thereto	One month after accession	No
22	GATS, Article III.4	References of enquiry point	One month after accession	Free
23	GATS, Article IV.2	References of contact point	One month after accession	Free
24	GATS, Article V:7	Existing or new recognition measures and their modifications. Opening of negotiations on recognition	One month after accession	S/L/

Sr. No	Notification Requirement	Type of Measure	Deadline	Format
25	GATS, Article VII:4	Existing or new recognition measures and their modifications. Opening of negotiation on recognition	One month after accession	S/L/
26	GATS, Article XXVIII(k):(ii):2	Treatment of permanent residents as nationals for GATS purposes	One month after accession	S/L/
27	TRIPS Agreement, Article 14.6 [Article 17 of the "Rome Convention"]	Protection of producers of phonograms solely on the basis of the criterion of fixation	3 months after accession	IP/C/(guideline)
28	TRIPS Agreement, Article 63.2	Laws/regulations made effective by the notifying Member (pertaining to the availability, scope, acquisition, enforcement and prevention of the abuse of intellectual property rights)	One month after accession	IPC/IPC/IPC/
29	TRIPS Agreement, Article 69	Specification of contact points (in Members' administrations for, among other things, exchanging information on trade in goods infringing intellectual property rights)	One month after accession	WTO/AI
30	Agreement on Technical Barriers to Trade, Article 15.2	Administrative arrangements; laws/regulations measures in existence or taken to ensure the implementation and administration of the TBT Agreement	One month after accession	G/TBT/1/
31	Agreement on Technical Barriers to Trade, Annex 3 paragraph C	Acceptance of/withdrawal from a code (Code of Good Practice for the Preparation, Adoption and Application of Standards)	One month after accession	G/TBT/Rev. Forms A
32	Agreement on Technical Barriers to Trade, Annex 3 paragraph J	Work programmes on standardisation activities	One month after accession	G/TBT/Rev. Forms
33	Agreement on the Application of Sanitary and Phytosanitary Measures, Annex B, paragraph 3	Enquiry Point	Upon accession	No
34	Agreement on the Application of Sanitary and Phytosanitary Measures, Annex B, paragraph 10	Notification Authority	Two months after accession	No
35	Agreement on Rules of Origin, Article 5:1	Existing non-preferential rules of origin: judicial decisions and administrative rulings of general application relating to non-preferential rules of origin	2 months after accession	No
36	Agreement on Rules of Origin, Annex II, paragraph 4 – first time	Existing non-preferential rules of origin: judicial decisions and administrative rulings of general application relating to preferential rules of origin	2 months after accession	No
37	Regional arrangements Understanding on the Interpretation of Article XXIV of the GATT 1994, paragraph 11	Customs Unions and Free Trade Areas	3 months after accession	No
38	Regional arrangements Decisions of the CONTRACTING PARTIES (BISD 18s/37,38 paragraph 4)	Examination every two years of reports on the preferential agreements	3 months after accession	No

Sr. No	Notification Requirement	Type of Measure	Deadline	Format
39	State trading GATT 1994, Article XVII:4(a) and notification) paragraph 1 of the Understanding on the Interpretation of Article XVII of GATT 1994 – annual	State trading activities (new and full	2 months after accession	G/STR/
40	State trading GATT 1994, Article XVII:4(a) and notification) paragraph 1 of the Understanding on the Interpretation of Article XVII of GATT 1994 – annual	State trading activities (changes)	2 months after accession	G/STR/
41	Decisions on Notification Procedures for Quantitative Restrictions	Quantitative Restriction measures and other non-tariff	3 months after accession	No

APPENDIX

ACCESSION OF THE SULTANATE OF OMAN

Draft Decision

The General Council,

Having regard to the results of the negotiations directed towards the establishment of the terms of accession of the Sultanate of Oman to the Marrakesh Agreement Establishing the World Trade Organization and having prepared a Protocol for the Accession of Oman,

Decides, in accordance with Article XII of the Marrakesh Agreement Establishing the World Trade Organization, that the Sultanate of Oman may accede to the Marrakesh Agreement Establishing the World Trade Organization on the terms set out in the said Protocol.

PROTOCOL OF ACCESSION OF THE SULTANATE OF OMAN
TO THE MARRAKESH AGREEMENT ESTABLISHING THE
WORLD TRADE ORGANIZATION

Draft

The World Trade Organization (hereinafter referred to as the "WTO"), pursuant to the approval of the General Council of the WTO accorded under Article XII of the Marrakesh Agreement Establishing the World Trade Organization (hereinafter referred to as "WTO Agreement"), and the Sultanate of Oman (hereinafter referred to as "Oman"),

Taking note of the Report of the Working Party on the Accession of Oman to the WTO in document WT/ACC/OMN/26 (hereinafter referred to as the "Working Party Report"),

Having regard to the results of the negotiations on the accession of Oman to the WTO,

Agree as follows:

Part I - General

1. Upon entry into force of this Protocol, Oman accedes to the WTO Agreement pursuant to Article XII of that Agreement and thereby becomes a Member of the WTO.
2. The WTO Agreement to which Oman accedes shall be the WTO Agreement as rectified, amended or otherwise modified by such legal instruments as may have entered into force before the date of entry into force of this Protocol. This Protocol, which shall include the commitments referred to in paragraph 157 of the Working Party Report, shall be an integral part of the WTO Agreement.
3. Except as otherwise provided for in the paragraphs referred to in paragraph 157 of the Working Party Report, those obligations in the Multilateral Trade Agreements annexed to the WTO Agreement that are to be implemented over a period of time starting with the entry into force of that Agreement shall be implemented by Oman as if it had accepted that Agreement on the date of its entry into force.
4. Oman may maintain a measure inconsistent with paragraph 1 of Article II of the GATS provided that such a measure is recorded in the list of Article II Exemptions annexed to this Protocol and meets the conditions of the Annex to the GATS on Article II Exemptions.

Part II - Schedules

5. The Schedules annexed to this Protocol shall become the schedule of Concessions and Commitments annexed to the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "GATT 1994") and the Schedule of Specific Commitments annexed to the General Agreement on Trade in Services (hereinafter referred to as "GATS") relating to Oman. The staging of concessions and commitments listed in the Schedules shall be implemented as specified in the relevant parts of the respective Schedules.

6. For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of the Schedules of Concessions and Commitments annexed to this Protocol shall be the date of entry into force of this Protocol.

Part III - Final Provisions

7. This Protocol shall be open for acceptance, by signature or otherwise, by Oman until 31 October 2000.

8. This Protocol shall enter into force on the thirtieth day following the day of its acceptance.

9. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance thereto pursuant to paragraph 7 to each member of the WTO and Oman.

10. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at Geneva this ... day of two thousand, in a single copy in the English, French and Spanish languages each text being authentic, except that a Schedule annexed hereto may specify that it is authentic in only one or more of these languages.

ANNEX

SCHEDULE- SULTANATE OF OMAN

Part I - Goods

Circulated in document WT/ACC/OMN/26/Add.1

Part II - Services

Circulated in document WT/ACC/OMN/26/Add.2
